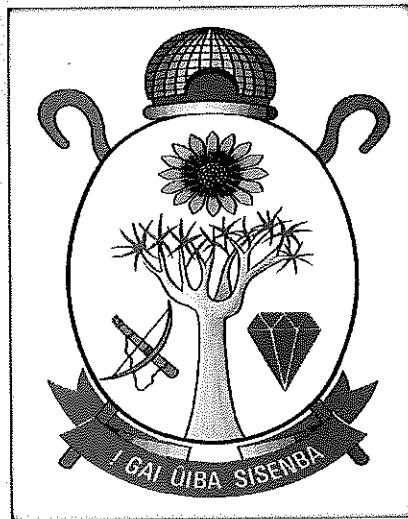


# **NAMA KHOI LOCAL MUNICIPALITY**



## **FINAL BUDGET 2018/19 TO 2020/21**

**Copies of this document can be viewed:**

**In the foyers of all municipal buildings  
All public libraries within the municipality  
At [www.namakhoi.gov.za](http://www.namakhoi.gov.za)**

## **Part 1 – Final Budget 1**

1.1	Mayor's Report	4
1.2	Executive Summary	8
1.3	Operating Revenue Framework	12
1.4	Operating Expenditure Framework	28
1.5	Capital Budget	30
1.6	Council Resolutions	33
1.7	FinalBudget Tables	34

## **Part 2 – Supporting Documentation**

2.1	Overview of the annual budget process	47
2.2	Overview of alignment of draft budget with IDP	51
2.3	Measurable performance objectives and indicators	55
2.4	Overview of budget related-policies	59
2.5	Overview of budget assumptions	61
2.6	Overview of budget funding	63
2.7	Contracts having future budgetary implications	87
2.8	Legislation compliance status	99

## **List of Tables**

Table 37 MBRR Table SA 17 - Detail of borrowings	71
Table 38 MBRR Table SA 18 - Capital transfers and grant receipts	72
Table 39 MBRR Table A7 - Budget cash flow statement	74
Table 40 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation	75
Table 41 MBRR SA10 – Funding compliance measurement	63

Table 42 MBRR SA19 - Expenditure on transfers and grant programs	76
Table 43 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds	77
Table 44 MBRR SA22 - Summary of councilor and staff benefits	78
Table 45 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councilors/ senior managers)	79
Table 46 MBRR SA24 – Summary of personnel numbers	80
Table 47 MBRR SA25 - Budgeted monthly revenue and expenditure	81
Table 48 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)	82
Table 49 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)	83
Table 50 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)	84
Table 51 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)	85
Table 52 MBRR SA30 - Budgeted monthly cash flow	86
Table 53 MBRR SA 34a - Capital expenditure on new assets by asset class	88
Table 54 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class	89
Table 55 MBRR SA34c - Repairs and maintenance expenditure by asset class	90
Table 56 MBRR SA35 - Future financial implications of the capital budget	96
Table 57 MBRR SA36 - Detailed capital budget per municipal vote	97
Table 58 MBRR SA37 - Projects delayed from previous financial year	98
Table 59 MBRR Table SA1 - Supporting detail to budgeted financial performance	101
Table 60 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)	103
Table 62 MBRR Table SA9 – Social, economic and demographic statistics and assumptions	106
Table 63 MBRR SA32 – List of external mechanisms	110
Quality Certificate	111
<b>Attachments -</b>	<b>A1-Schedule</b>
	<b>Tariff List</b>

# **PART 1**

## **1.1 Mayor Report**

### **Final Budget Speech**

**Date:06 June 2018**

In terms of Section 16 (2) of the Municipal Financial Management Act (Act 56 Of 2003), it is my privilege to table the 2018/19 to 2020/2021 Medium Term Revenue and Expenditure Framework (MTREF) to Council.

As this Budget constitutes the proposed financial plan for the next three years, it naturally impacts on the community as a whole and it is thus extremely important to consult the community in a bid to create awareness and to gain support for joint ownership and responsibility in managing the municipality's financial affairs.

Taking lead of a municipality within the current vast array of challenges of today, is not an easy feat for the most proficient amongst us, but with council's on-going strive towards achieving the strategic objectives, the following key focus areas has been identified as part of a turnaround strategy:

- Explore alternative sources of income as well as improving our revenue collection to improve our ability to service our Bulk Accounts.
- The implementation of a more simplified and practical financial turnaround strategy, which was appropriated by the National Department of Cooperative Governance and Traditional Affairs with the appointment of Ducharme Consulting. The plan will focus on debt impairment, tariff structures and land audit.
- Regular Budget Steering Committee meetings to ensure that Council play its oversight role effectively.
- The implementation of an action plan for challenges identified by councillors and administration, of which reporting will be done on a regular basis to council on the implementation.
- Acquisition of a new Municipal Fleet to improve Service Delivery.
- That Council should consider taking up an overdraft facility which can assist with addressing our service delivery backlogs or directly
- No new appointments will be made in this Financial Year accept for identified critical vacancies that will improve service delivery.
- The management and control of S&T and employee related cost
- Possible restructuring to ensure Financial Viability and to keep our Salary Bill within Acceptable Levels.

All municipal services will increase by 5.3% (electricity 6.84%) to absorb the raising in cost, but affordability for community members has remains the priority of this council and thus has focus on sustainability through the following strategic objectives;

- The Development of a NamaKhoi Growth and Development Strategy to stimulate Economic Growth and Job Creation.
- Financial Stability
- Good Governance
- Good quality Municipal Services

Although new emerging economic activities are materialising within the area, is the municipality like the rest of the country still recovering from the previous downturn in the economy. Previous economic conditions had a considerable influence on not only our disposable income levels in our area, but a further impact on the levels of unemployment and growth prospects. In spite of the new positive economic prospects, is the municipality still challenged with the following conveying factors:

- Higher Levels of expenditure than revenue received.
- High Level of debt outstanding.
- Low debt collection.
- Increased pressure on the repairs and maintenance budget due to ageing infrastructure and the vehicle fleet, as well as inherited service delivery backlogs to be eradicated.
- Registering of Projects.
- The infrastructure needs are enormous; the challenge is to balance the developmental demands for services with the available resources to our disposal.
- Inability to meet our obligation to pay our top 5 creditors within 30 days.
- The municipality's ability to service landfill sites.

Taking all of the above into consideration, I submit to you the following estimated expenditure, summarised as follows:

Summary of Budgeted Figures 2018-21					
Description	Draft Budget 2018-19	Variance	Final Budget 2018-19	2019-20	2020-21
Total Revenue (excluding capital transfers and contributions)	243 334 620	15 301 972	258 636 593	262 707 371	279 904 800
Total Expenditure	309 552 965	15 406 704	324 959 669	332 024 558	345 528 500
Surplus/(Deficit)	-66 218 345	-104 732	-66 323 077	-69 317 187	-65 623 700
Capital expenditure & funds sources		-			
Capital expenditure	23 384 000	-	23 384 000	17 793 000	17 092 000
Total sources of capital funds	23 384 000	-	23 384 000	17 793 000	17 092 000

**Circular 42 states:**

- A Financial Performance budget surplus/deficit in itself is not an indication of a "funded budget", due to items such as capital grants, depreciation and provisions.
- Let's assume, for example, that a municipal Financial Performance budget shows a deficit.
- This deficit would not exist if budgeted depreciation was not included. Trying to apply the past mindset of a "balanced budget" to the Financial Performance budget may result in a view that consumer charges will need to be increased to

cover the depreciation. This may not be the case, since a deficit on the Financial Performance budget does not necessarily mean that the budget is not funded.

### **INCOME**

The municipality's revenue has increased from R243 334 620 to R258 636 593, and must be noted that all revenue items has been increase as per Circular 91 of the MFMA.

### **EXPENDITURE**

The operating expenditure budget has increased from R309 552 965 in 2017/18 to R324 959 669 (representing an increase of R15 406 704) in 2018/19, R326 141 407 and R339 514 126 respectively for the outer two years of the MTREF period.

### **CAPITAL BUDGET**

Please note the municipality's 2018-19 financial year Capital Budget only consist of Conditional Grants compared to the 2017-18 financial when the municipality budgeted for Capital expenses of R7 000 000 from own funding.

Capital Funding consist of Funding from MIG, INEP and WSIG.

The increase in tariffs and service charges, in the main are influenced by the following, but not limited to the items below, over which council have little or no control over:

- Salary Increases excluding a further annual notch increase and other employee benefit increases such as housing subsidies, medical aid contributions, ect as determined by the National Bargaining Council.
- An Increase in the Bulk purchase price for water.
- The Already approved increase in Eskom's Bulk Purchase price for electricity.
- Compulsory statutory provisions for devaluation of assets and bad debt.
- Service Delivery Challenges
- Spending on Repair and Maintenance
- The socio economic conditions and consumer profiles of our communities.

### **IT IS RECOMMENDED TO COUNCIL:**

1. That the annual operating budget and capital budget of NamaKhoi Municipality as contained be approved and adopted.
2. That the NamaKhoiMunicipality's Integrated Development plan 2018/2019 be approved and adopted.

3. That the 3 year capital budget of NamaKhoi Municipality for the 2018/19 financial year; and the indicative two projected outer years 2019/20 and 2020/21, be approved.

That the budget and all other budget related policies be approved.

LF Faber – Mayor

## **1.2 EXECUTIVE SUMMARY**

### **INTRODUCTION AND BACKGROUND**

The purpose of the 2018/19 – 2020/21 MTREF budget is to comply with the MFMA (No 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by our development agenda and community/stakeholder inputs.

### **PRESSURES FACING THE MUNICIPALITY**

- ▶ Service departments are operating at a loss;
- ▶ High level of debt outstanding.
- ▶ Low debt collection especially ESKOM towns
- ▶ Increasing pressure on the repairs and maintenance budget due to ageing infrastructure and the vehicle fleet, as well as inherited service delivery backlogs to be eradicated.
- ▶ Registering of projects.
- ▶ The Municipality's infrastructure needs are enormous – the challenge is to balance the developmental demands for service with the available resources.
- ▶ Inability to meet our obligation to pay our top 5 creditors creditor's within 30 days.
- ▶ The municipality ability to service landfill sites
- ▶ Limited alternative revenue streams
- ▶ High unemployment rate
- ▶ Liquidity of the municipality hampers the possibility of loans or external funding sources

## **HIGHLIGHTS ON THE BUDGET**

Summary of Budgeted Figures 2018-21					
Description	Draft Budget 2018-19	Variance	Final Budget 2018-19	2019-20	2020-21
Total Revenue (excluding capital transfers and contributions)	243 334 620	15 301 972	258 636 593	262 707 371	279 904 805
Total Expenditure	309 552 965	15 406 704	324 959 669	332 024 558	345 528 508
<b>Surplus/(Deficit)</b>	<b>-66 218 345</b>	<b>-104 732</b>	<b>-66 323 077</b>	<b>-69 317 187</b>	<b>-65 623 702</b>
<b>Capital expenditure &amp; funds sources</b>		-			
Capital expenditure	23 384 000	-	23 384 000	17 793 000	17 092 000
Total sources of capital funds	23 384 000	-	23 384 000	17 793 000	17 092 000

### **Circular 42 states:**

- A Financial Performance budget surplus/deficit in itself is not an indication of a “funded budget”, due to items such as capital grants, depreciation and provisions.
- Let's assume, for example, that a municipal Financial Performance budget shows a deficit.
- This deficit would not exist if budgeted depreciation was not included. Trying to apply the past mindset of a “balanced budget” to the Financial Performance budget may result in a view that consumer charges will need to be increased to cover the depreciation. This may not be the case, since a deficit on the Financial Performance budget does not necessarily mean that the budget is not funded.

## **INCOME**

- **Property Rates:**  
2017/2018: R 45 553 610  
2018/2019: R 49 087 458
- **Electricity:**  
2017/2018: R78 578 715  
2018/2019: R82 719 739
- **Water:**  
2017/2018: R 27 296 735  
2018/2019: R33 053 220
- **Sewerage:**  
2017/2018: R10 692 036  
2018/2019: R11 004 875
- **Refuse:**  
2017/2018: R12 723 929  
2018/2019: R13 531 791

The following Grants are as per the Division of Revenue Bill.

Equitable share	R43 917 000
Financial Management Grant	R2 215 000
Expanded Public Works Program	R1 000 000
Integrated Grant	
Municipal Infrastructure Grant	R14 384 000
Water Services Infrastructure Grant	R5 000 000
Integrated National Electrification Programme	R4 000 000
Library	R795 000

All expenditure was kept in the level of inflation as per Circular 91 of the MFMA.

The following percentages were calculated in respect of the total expenditure budget.

Summary of Expenses		
Expenditure By Type	Amount	Percentage
Employee related costs	87 600 201	26.96
Remuneration of councillors	5 791 509	1.78
Debt impairment	19 066 479	5.87
Depreciation & asset impairment	40 787 397	12.55
Finance charges	7 200 000	2.22
Bulk purchases	105 347 176	32.42
Other materials	8 584 215	2.64
Contracted services	24 029 793	7.39
Other expenditure	26 552 899	8.17
<b>Total Expenditure</b>	<b>324 959 669</b>	<b>100.00</b>

The following increase was applied as per directives Circular 91 respectively.

Bulk Water	5.3%
Bulk Electricity	7.32%
Salaries	5.9%

## Final Capital Budget 2018-19

NC062 Nama Khoi - Supporting Table SA36 Detailed capital budget

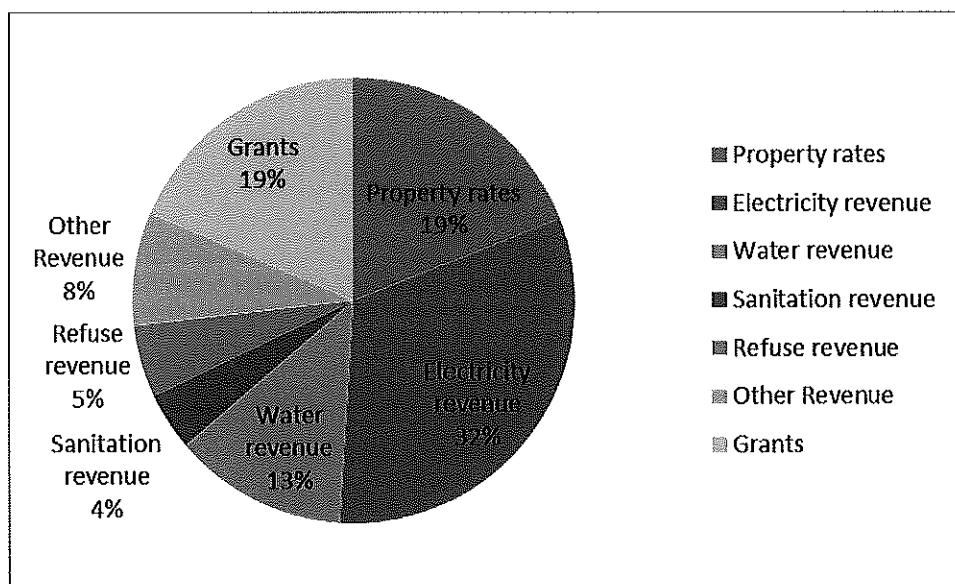
2018/19 Medium Term Revenue & Expenditure Framework							Project information	
Municipal Vote/Capital project	Program/Project description	Individually Approved (Yes/No)	Asset Class	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
<b>Parent municipality:</b>								
<b>List all capital projects grouped by Municipal Vote</b>								
6.1- Electrical Engineering Services								
7.6 - Roads	Electrical Infrastructure - Networks	Yes	Electrical Infrastructure	4 000 000	3 200 000	1 920 000	Ward 4	New
7.10 - Water	Roads Infrastructure - Roads -	Yes	Roads Infrastructure	3 902 000	3 958 696	4 115 764	Ward 5	New
	Water Supply Infrastructure - Water Treatment Works -	Yes	Water Supply Infrastructure	5 000 000	"	"	Ward 9	New
	Water Supply Infrastructure - Bulk Mains -	Yes	Water Supply Infrastructure	2 250 000	2 282 693	2 373 262	Ward 8	New
7.7 - Sewerage and Sanitation	Sanitation Infrastructure - Reticulation	Yes	Sanitation Infrastructure	8 232 000	8 351 611	8 682 974	Ward 6	New
<b>Total</b>				<b>23 384 000</b>	<b>17 793 000</b>	<b>17 032 000</b>	<b>-</b>	<b>-</b>

## 1.3 OPERATING REVENUE

**Table 1 Breakdown of the operating revenue over the medium-term**

	Summary of Revenue				
	Draft Budget 2018-19	Variance	Final Budget 2018-19	2019-20	2020-21
<b>Revenue By Source</b>					
Property rates	49 087 458	-	49 087 458	51 738 181	54 583 781
Service charges - electricity revenue	74 417 766	8 301 972	82 719 739	83 922 065	89 788 710
Service charges - water revenue	33 053 220	-	33 053 220	34 838 094	36 754 189
Service charges - sanitation revenue	11 004 875	-	11 004 875	11 599 139	12 237 091
Service charges - refuse revenue	13 531 791	-	13 531 791	14 262 507	15 046 952
Rental of facilities and equipment	1 267 715	-	1 267 715	1 336 172	1 409 661
Interest earned - external investments	2 183 767	-	2 183 767	2 301 691	2 428 284
Interest earned - outstanding debtors	1 902 596	-	1 902 596	2 005 336	2 115 630
Fines, penalties and forfeits	5 281 409	-	5 281 409	5 566 605	5 872 768
Licences and permits	1 438 199	-	1 438 199	1 515 862	1 599 234
Agency services	1 156 128	-	1 156 128	1 218 559	1 285 579
Transfers and subsidies	47 927 000	-	47 927 000	51 262 000	55 579 000
Other revenue	1 082 696	-	1 082 696	1 141 161	1 203 925
Gains on disposal of PPE	-	7 000 000	7 000 000	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>243 334 620</b>	<b>15 301 972</b>	<b>258 636 593</b>	<b>262 707 371</b>	<b>279 904 805</b>

**The following graph is a breakdown of the operational revenue per main category for the 2018/19 financial year.**



The municipality increase from R243 334 620 to R258 636 593, it must be noted that all revenue items has been increase as per Circular 91 of the MFMA, however please take note that several items occurred as a once off in the 2018-19 financial year and was not budgeted again in the new financial year.

Property Rates, services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality with electricity revenue contributing 32%.

Operational grants and subsidies contribute 19% of the municipality's revenue and all other revenue excluding service charges only contributes 8% of the municipality's revenue.

Please note at this stage the municipality is not implementing zero base budgets.

Revenue is increased by the proposed increased as per Circular 91.

Nama Khoi municipality is in a process whereby it is assisted by COGTA to establish a Simplified Revenue Plan.

The Simplified Plan will assist the municipality to identify if all consumers are billed correctly and therefore giving the municipality the opportunity to budget for more realistic revenue.

The Simplified Plan will also assist the municipality to establish if the current tariff structures are cost reflective.

The movements from the Draft Budget to the Final Budget are result of the following:

Service Charges – Electricity, during the draft budget calculation the municipality made a mistake by not adding the 6.84% increase to the electricity revenue.

It must also be noted that the municipality applied for a change in tariff structure but it has not yet been approve, the new tariff structure if approve will be implemented with the new budget.

The municipality did not receive the funding of land and sale as per the adjustment and the funding has been budgeted to be receive in the 2018-19 financial year.

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:										
Local Government Equitable Share		38 829	40 430	41 128	42 548	42 548	42 548	46 132	50 267	54 584
Integrated National Electrification Programme		35 295	36 818	38 318	40 403	40 403	40 403	43 917	47 587	51 472
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		1 600	1 675	1 810	2 145	2 145	2 145	2 215	2 680	3 112
Municipal Infrastructure Grant		934	930	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme		1 000	1 007	1 000	-	-	-	-	-	-
Provincial Government:		1 067	3 085	1 699	1 893	1 893	1 893	1 795	995	995
Libraries, Archives and Museums - Library Services		1 067	3 085	1 699	893	893	893	795	995	995
Expanded Public Works Programme		-	-	-	1 000	1 000	1 000	1 000	-	-
Housing		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	500	-	-	-	-	-	-
NDM		-	-	500	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	39 896	43 514	43 327	44 441	44 441	44 441	47 927	51 262	55 579
<b>Capital Transfers and Grants</b>										
National Government:										
Integrated National Electrification Programme		16 979	21 339	13 927	24 774	24 774	24 774	23 384	17 793	17 092
Local Government Financial Management Grant		1 000	6 000	-	5 000	5 000	5 000	4 000	3 200	1 920
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		13 979	14 245	13 927	14 774	14 774	14 774	14 384	14 593	15 172
Other capital transfers/grants [insert desc]		2 000	1 094	-	5 000	5 000	5 000	5 000	-	-
Provincial Government:		-	-	233	-	805	805	-	-	-
Library Grant		-	-	233	-	805	805	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
NDM		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	16 979	21 339	14 160	24 774	25 579	25 579	23 384	17 793	17 092
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		56 875	64 854	57 487	69 215	70 020	70 020	71 311	69 055	72 671

NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	1 025	1 537	1 381	1 581	1 642	1 642	1 676	712	751
Vote 2 - Financial Services		79 637	81 011	90 557	94 347	95 784	95 784	103 587	110 803	118 450
Vote 3 - Corporate Services		2 173	3 334	1 657	1 340	7 950	7 950	7 977	1 030	1 087
Vote 4 - Community Services: Community Development		11 014	15 272	16 001	15 304	16 109	16 109	16 103	17 130	18 018
Vote 5 - Community Services: Public Safety		2 800	2 805	2 958	2 357	2 357	2 357	2 482	2 616	2 760
Vote 6 - Electrical Engineering Services		61 566	71 841	71 728	83 630	83 630	83 630	86 773	87 178	91 768
Vote 7 - Infrastructure, Engineering & Technical Services		36 505	53 104	47 387	58 662	57 764	57 764	63 442	61 030	64 163
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	194 721	228 904	231 668	257 221	265 236	265 236	282 021	280 500	296 997
<b>Expenditure by Vote to be appropriated</b>										
Vote 1 - Municipal Manager	1	39 368	16 484	30 201	19 721	20 041	20 041	19 095	20 349	21 848
Vote 2 - Financial Services		29 114	35 521	50 754	41 748	41 982	41 982	51 857	52 939	48 269
Vote 3 - Corporate Services		16 020	19 652	19 930	20 441	20 367	20 367	33 343	26 379	28 038
Vote 4 - Community Services: Community Development		50 491	21 411	18 122	22 651	22 650	22 650	23 351	24 679	26 263
Vote 5 - Community Services: Public Safety		6 000	7 128	7 621	8 537	8 537	8 537	8 644	9 221	9 917
Vote 6 - Electrical Engineering Services		60 958	76 400	74 241	89 259	89 264	89 264	98 428	104 393	112 788
Vote 7 - Infrastructure, Engineering & Technical Services		53 913	81 852	102 001	88 388	88 407	88 407	90 240	94 064	98 405
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	255 863	258 448	302 870	290 746	291 248	291 248	324 960	332 025	345 529
<b>Surplus/(Deficit) for the year</b>	2	(61 141)	(29 544)	(71 202)	(33 524)	(26 011)	(26 011)	(42 939)	(51 524)	(48 532)

**NAMA KHOI MUNICIPALITY PROPOSED TARIFF INCREASES FOR THE 2018/19 FINANCIAL YEAR**

3.	Taxation		
		2017/18	2018/19
		TARIFF	TARIFF
		Sent/Rand	Sent/Rand
(a)	<b>Property and Development: RESIDENCE</b>	<b>0.01793</b>	0.01888
	<b>Building Clause on empty plots (Valuation of R65 000.00)</b>	<b>0.01793</b>	0.01888
	<b>Rebate: first R15 000 on valuation</b>		
(b)(i)	<b>Agriculture: Farm</b>	<b>0.000770</b>	0.00081
(ii)	<b>Agriculture: Residential ( Ratio 1.0,25)</b>	0.00448	0.00472
(iii)	<b>Agriculture : bussines / Commercial( Ratio 1.025)</b>	<b>0.0061698</b>	0.00650
(iv)	<b>Agriculture : other purpose ( 1.0,25)</b>	0.00448	0.00472
(c)	<b>INDUSTRIAL PROPERTIES</b>	<b>0.024680</b>	0.02599
(d)	<b>GOVERNMENT PROPERTIES</b>	<b>0.024680</b>	0.02599
(e)	<b>BUSINESS AND COMMERCIAL PROPERTIES</b>	<b>0.024680</b>	0.02599
	<b>PUBLIC SERVICE INFRASTRUCTURE</b>	<b>0.004700</b>	0.00495
(f)	<b>Mining</b>	<b>0.025250</b>	0.02659
(g)	<b>Valuation Certificate</b>	<b>133.86</b>	140.95
(h)	<b>Clearance Certificate</b>	<b>133.86</b>	140.95
(i)	<b>Print van Duplikaat rekening</b>	R 6.07	6.39
(j)	<b>Church\Personage</b>	<b>R 0.00</b>	<b>R 0.00</b>
(k)	<b>Governmental</b>	<b>100%</b>	100%
	<b>Old age home, house for disabled and creche</b>	<b>R 0.00</b>	<b>R 0.00</b>
	<b>Service centre for elders can apply for any shortages</b>	<b>20%</b>	20%
	<b>Households where under age</b>	<b>20%</b>	20%
	<b>PENSIONERS SHORTAGES ( older then 60 years )</b>	<b>20%</b>	20%
	<b>DISABLE PEOPLE</b>		
	<b>With income less then R 72 000 per year</b>	<b>20%</b>	20%
	<b>THOSE IN NEED OF ASSISTANCE / INDIGENTS</b>		
	<b>Rebate (R0 - R3850)</b>	<b>10%</b>	10%
	<b>ASSISTANCE POLICY</b>		
	HOUSEHOLD WHERE THE COMBINED GROSS INCOME OF THE APPLICANT ( EXCLUDING ANY OTHER RESIDENT )		
	WHO EARNS LESS THEN R 3 850.00 PER MONTH		
	IN CASES WHERE THE APPLICANT IS IN ARREARS WITH HIS\HER MUNICIPAL ACCOUNT, HE\SHE CAN APPLY FOR AN		
	AGREEMENT WITH THE MUNICIPALITY WHERE HE\SHE CAN UNDERTAKE A PAYMENT OF AT LEAST		
	R60.00 ON THE ACCOUNT IN ARREARS		
	ALL SUBSIDY CONSUMERS SHOULD APPLY ANNUALLY FOR CONSIDERATION AND APPROVAL		
	BUT THE CAPPED INCREASE TO R 3 850.00 TO ACCOMMODATE BOTH PENSIONERS		
	<b>GROSS INCOME R 0 - R 3850.00 PM 100% SUBSIDY</b>		
	<b>G) INSTALMENT AGREEMENTS: INCOME CATEGORY</b>	<b>R 50.00</b>	

## **2. General Tariffs**

It is recommended:

That the general tariffs and charges, at an average increase of 5.3% as reflected in the Tariffs Booklet, be approved for the 2018/19 budget year.

## **3. Water Tariffs**

It is recommended:

- (i) That, the same water tariffs structure be kept for the 2018/19 financial year
- (ii) That, the water tariffs for 2018/19 be applicable from the consumer month of July 2018;
- (iii) That, for the calculation of water accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and

18.	WATER SUPPLY	2017/18		2018/19	
		TOTAAL	TARIFF	VAT	TOTAAL
<b>18.1 ALL USERS (HOUSEHOLD) &amp; NGO'S &amp; FARMS</b>					
(A) Basic per yard or meter connection	R 15.09	13.94	2.09		16.03
(B) Domestic (which is a separate service connection)					
(I) consumption 1 - 6 kl	R 19.27	17.79	2.67		20.46
(II) consumption 7 - 15 kl	R 19.47	17.98	2.70		20.68
(ii) consumption 16 - 30 kl	R 22.18	20.49	3.07		23.56
(iv)consumption 31 - 60 kl	R 24.99	23.08	3.46		26.54
(v) consumption 61 kl	R 25.65	23.69	3.55		27.24
<b>(V) Indigents</b>					
(I) consumption 1 - 6 kl	R 19.27	17.79	2.67		20.46
(II) consumption 7 - 15 kl	R 19.47	17.98	2.70		20.68
(ii) consumption 16 - 30 kl	R 22.18	20.49	3.07		23.56
(iv)consumption 31 - 60 kl	R 24.99	23.08	3.46		26.54
(v) consumption 61 kl	R 25.65	23.69	3.55		27.24
<b>Unimproved erf</b>	R 40.52	37.42	5.61		43.03
<b>FARMS</b>					
(I) consumption 1 - 6 kl	R 19.27	17.79	2.67		20.46
(II) consumption 7 - 15 kl	R 19.47	17.98	2.70		20.68
(ii) consumption 16 - 30 kl	R 22.18	20.49	3.07		23.56
(iv)consumption 31 - 60 kl	R 24.99	23.08	3.46		26.54
(v) consumption 61 kl	R 25.65	23.69	3.55		27.24
<b>Any other point were water is supplied not mentioned in other tariffs</b>					
Minimum charge plus	R 515.85	476.48	71.47		547.95
0-60kl	R 18.98	17.53	2.63		20.16
61-100kl	R 20.87	19.28	2.89		22.17
100+	R 21.74	20.08	3.01		23.09
<b>BUSINESSES</b>					
<b>Any other unimproved erf</b>	R 352.56	325.65	48.85		374.50
(A) Basic per yard or meter connection (large businesses)	R 648.89	599.36	89.90		689.26
<b>BESIGHEDDE</b>					
(a) Basies per erf of meter aansluiting (Groot besighede)	R 648.89	599.36	89.90		689.26
(I) Verbruik	R 22.85	21.11	3.17		24.28
(ii) Municipale Doeleiendes (aankoop prys) per kl					
(iii) Aflewering van water aan plase (werklike koste)					
(iv) Klein Besighede (0-10kl verbruik per maand)	R 67.03	61.91	9.29		71.20
<b>Kleuterskole Verbruik</b>	R 18.55	17.13	2.57		19.70

The proposed basic is charged for each individual water connection to a property.				
If two or more buildings/structures on site are connected to one supply, the registered owner of the premises is held responsible for payment of prescribed charges				
Where a meter has been installed on a premises at any time during a month, the basic charge and the consumption will be accounted for on the basis that a portion of a month be deemed as a full month.				
The free water allocated 6kl per month (domestic) is only allowed to a metered indigent and the part of the 6kl per month, that is not used will not be carried over to the next month.				
<b>WATER SUPPLY WITH WATERTRUCK R 14.75 PER KM + WATER TARIFF SCALE + ADMIN WORK (15%) + VAT</b>				
<b>18.3 DEFAULTERS FEE (EXCLUDING INDIGENTS)</b>				
Payable on date of water locking list				
(A) fee for reconnection new consumer, temporary abscission				
(After hours above rate x4)	R 235.34	217.38	32.61	249.99
(B) Default Payer	R 235.34	217.38	32.61	249.99
(C) Businesses defaulter / reconnection fees	R 327.69	302.68	45.40	348.08
<b>18.4 LEVY FOR NEW CONNECTIONS / TEMPORARY CONNECTION</b>				
(A) For a 15mm diameter connector	R 2 420.68	2 235.94	335.39	2 571.33
(B) For a 22mm diameter connector	R 2 992.26	2 763.90	414.59	3 178.49
(C) For a junction with a diameter greater than 22mm	R 5 412.88	4 999.79	749.97	5 749.76
(D) For a connection larger than a 25mm. The actual cost of materials, labor and machinery, plus 15% administration charge				
(E) (i) Increasing supply 22mm	R 2 867.26	2 648.44	397.27	3 045.71
(ii) Increasing supply greater than 22mm	R 5 461.46	5 044.65	756.70	5 801.35
(iii) Increasing supply greater than 25 MM -				
<b>GEEN DEPOSITO WORD TERUGBETAAL VIR 'N TYDELIKE AANSLUITING</b>				
<b>18.5 DEPOSITS</b>				
<b>PAYABLE ON APPLICATION</b>				
(i) Domestic premises + NGO'S	R 781.45	822.85		822.85
(ii) All other sites	R 3 126.15	3 291.85		3 291.85
<b>ONLY INDIGENTS</b>				
Deposit	R 72.00	75.80		75.80

<b>18.6 RECONNECTION OF EXISTING CONNECTIONS</b>				
Remedial action	R 2 548.47	2 459.30	368.90	2 828.20
(A) Where it is determined that the consumer is allowing it:	R 2 548.47	2 459.30	368.90	2 828.20
The supply opened, divert or damaged without permission or illegal				
(i) an illegal and / or connection without permission				
(ii) A repeat of (i) or (ii) above occurs				
(iii) New service connection fee as determined in 8.9 above and prosecution may be made depending on the Board's discretion				
(iv) In addition to the charges payable in (i), (ii) and (iii) above users will then also be held responsible for the estimated consumption of water during this period, accounted on average monthly consumption for the 3 months after the restoration of the service connection.	R 1 015.90	938.37	140.76	1 079.13
	R 864.12	798.17	119.73	917.90
<b>(V) REMOVAL - REPOSITIONING OF WATER METER</b>	R 884.23	816.75	122.51	939.26
<b>18.7 TESTING OF METERS</b>	R 884.23	816.75	122.51	939.26
 (If it is found that the meter is defective, the fee is refundable)				
<b>18.8 SERVICE CALLS</b>				
(A) Per call, found that it was not caused by any action of the Board	R 356.40	329.20	49.38	378.58
(i) During business hours	R 890.99	823.00	123.45	946.45
(ii) Outside business hours				
<b>18.9 COUNCIL PROPERTY DAMAGE</b>				
(a) Actual cost of materials, labor, machinery + 15% administration cost + 14% VAT				
<b>18.10 SPECIAL METER READINGS</b>				
If requested by the consumer	R 173.15	159.94	23.99	183.93
<b>18.11 PEUTERING WATER HH</b>	R 4 560.00	4 212.00	631.80	4 843.80
<b>18.12 PEUTERING WATER HH</b>	R 9 120.00	8 424.00	1 263.60	9 687.60

**It is recommended:**

(a) Sanitary Consumption Tariffs:

(i) That the following charges and prices, in connection with the supply and consumption of sanitation are submitted for approval for implementation on 1 July 2018.

11. SEWERAGE	2017/18		2017/18	
	TOTAL	TARIFF	VAT	TOTAL
<b>11.1 HOUSEHOLD PREMISES</b>				
<b>11.1.1 Basic</b>				
11.1.2 Where the premises is exclusively for single residential purposes regardless of the number of toilets per site per month				
<b>DOMESTIC</b>	R 149.23	137.83	20.67	158.50
<b>11.2. Indigent</b>	R 149.23	137.83	20.67	158.50
<b>11.3 BUSINESS</b>				
<b>BASIC</b>				
(a) Vir die 1ste 3 toilette per maand	R 314.88	290.84	43.63	334.47
(b) Vir wke addisionele toilet meer as die toegelate 3 per perseel soos geset hieronder, per maand	R 179.39	165.70	24.86	190.56
(c) Elke urinaal per maand	R 72.99	67.42	10.11	77.53
<b>11.4 SCHOOLS AND HOSTELS</b>				
(a) Per toilet per maand	R 92.51	85.45	12.82	98.27
<b>11.5 UNIMPROVED ERF : HOUSEHOLDS</b>	R 19.53	18.03	2.70	20.73
<b>11.6 ANY OTHER UNIMPROVED ERF: Business</b>	R 175.29	161.90	24.29	186.19
<b>11.7 SEWERAGE CONNECTION</b>				
The owner of any premises or property within the Municipal area who request his / sewer system to join the existing municipal sewer system must pay a joining fee forward to the Municipality counted as follows				
(a) 110mm connection for the first 7.5 meters	R 5 271.06	4 868.80	730.30	5 599.10
(a) 160mm connection for the first 7.5 meters	R 5 582.07	5 156.06	773.41	5 929.47
(c) For distances longer than 7.5meter cost of materials, labor and machinery plus 15% administration costs, with a minimum of above mentioned rates + 14% VAT				
(d) Application, identification and approval of junction	R 111.78	103.24	15.49	118.73
<b>11.8 BLOCKED SEWER CHARGES &amp; SERVICES CALLS</b>				
(a) By calling which found that the error was not caused by any action of the council	R 346.58	320.12	48.02	368.14
Within working hours	R 1 042.08	962.56	144.38	1 106.94
Outside working hours				

<b>11.9 COUNCIL PROPERTY DAMAGE</b>				
Physical material costs, labor and machinery plus 15% administration cost plus 14% VAT				
<b>11.10 BUILDER BUCKETS</b>				
(a) Per bucket (2 removals per week)	R 150.23	138.75	20.81	159.56
(b) Buckets Household	R 72.57	67.01	10.05	77.06
(c) Bucket per request				
<b>11.11 STORAGE TANKS / SUCK TANKS</b>				
<b>Domestic premises</b>				
Cleaning of a five kiloliters and less, septic tank per load or part thereof (0-5000)	R 178.98	165.29	24.79	190.08
cleaning of tanks 5001 - 10000 liters	R 320.74	296.24	44.44	340.68
<b>Businesses</b>				
Cleaning 0 - 5000L or part thereof	R 320.74	296.24	44.44	340.68
Cleaning 5L - 10000L or part thereof	R 610.41	563.82	84.57	648.39
after hours every septic tank cleaning in the following areas: Vioolsdrift and all other areas where the services are not delivered regularly, per hour	R 452.62	418.07	62.71	480.78
<b>Indigent</b>	R 117.57	108.61	16.29	124.90
<b>11.12 SUCTION TANKS IN VIOOLSDRIFT</b>				
<b>Suction tanks on special request - R13.72 p/km + admin + VAT</b>				
<b>HOUSEHOLDS</b>				
Septic tanks will be drained and charged monthly.				
<b>11.13 DRY SANITATION</b>				
(a) Maintenance Fee for the one-off cleaning the pit (Monthly fee)	R 26.55	24.52	3.67	28.19
<b>11.14 MUNICIPALITY</b>	R 13.62	12.55	1.87	14.42
<b>11.15 KLEUTERSKOLE</b>	R 13.62	12.55	1.87	14.42
<b>11.16 CHURCHES</b>	R 57.92	53.49	8.01	61.50

## Refuse Removal Tariffs

It is recommended:

- (a) Increase of 5.3% be implemented on refuse removal tariffs
- (b) Refuse Removal Tariffs:
  - (i) That, the refuse removal tariffs for 2018/19 be applicable from the consumer month of July 2018;
  - (ii) That the following charges and prices, in connection with the supply of refuse removal services are submitted for approval.

Refuse Removal	2017/18		2018/19	
	TARIFF INCL	TARIFF EXCL	VAT	TARIFF INCL
<b>15.(a) DOMESTIC GARBAGE</b>				
Waste arising from a domestic household and used for domestic purposes including churches that are located on private premises and easy a container can be removed without damage to the plastic bag, excluding garden refuse	R 116.34	107.45	16.12	123.57
<b>15.(b) Indigent</b>	R 116.34	107.45	16.12	123.57
<b>15.2 BUSINESS / COMMERCIAL / INDUSTRIAL REFUSE</b>				
(a) FOOD BUSSINESS ONLY FOOD PREMISES ( 2 x p.w.per 85 liter container)	R 314.18	290.20	43.53	333.73
(b) General Bussiness Refuse( 2 x p.w. per 85 liter container)	R 251.36	232.17	34.83	267.00
(c) Schools, Educational Institutions , and Welfare Organisations ( 1 times p.w. per 85 liter)	R 172.31	159.16	23.87	183.03
(d)Guesthouse 1 times p.w. per 85 liter	R 251.35	232.16	34.82	266.98
(e) Occasional Events	R 429.47	396.69	59.50	456.19
<b>15.3 CHURCHES</b>	R 46.11	42.59	6.39	48.98
<b>15.4.Pre Primary Schools</b>	R 13.62	12.58	1.89	14.47
<b>15.5.Narna Khoi</b>	R 15.16	14.00	2.10	16.10
<b>15.6 GARDEN REFUSE</b>				
Garbage that comes from gardening activities such as cutting grass,leaves plants, flowers and other light refuse				
Garden refuse/ property removals on request and after paying for a load or a share.(Springbok/Bergsig/Matjieskloof)(Orange containers) Oranje bin	R 270.25	249.62	37.44	287.06
<b>15.7 Cleaning of Towns</b>	R 0.00	0.00	0.00	0.00
<b>15.8 Cleaning of Ervens</b>				
(a) Property size 0 - 499m <sup>2</sup>	R 933.97	862.69	129.40	992.09
(b) Property size 500 -999 m <sup>2</sup>	R 1 085.15	1 002.34	150.35	1 152.69
(c)Property size 1000 - 1999 m <sup>2</sup>	R 1 888.56	1 744.43	261.66	2 006.09
(d) Property size 2000 - 2999 m <sup>2</sup>	R 2 441.62	2 255.28	338.29	2 593.57
(e)Property size 3000 - 3999 m <sup>2</sup>	R 2 712.90	2 505.86	375.88	2 881.74
<b>15.9 Private Refuse Removal</b>				
40% discount on Ordinary refuse removal tariff				
(This tariff apply where the developer collect and remove the waste to Council's waste disposal site. The developer must apply to council for this special - tariff - without an approved application the ordinary refuse tariffs will apply.)				
<b>15.10 Construction Phase and Private Waste Removers - Refuse Removal</b>				
(This tariff apply where the contractor of the construction and the private waste collector collect and remove the waste to Council's waste disposal site. The contractor and collector must apply to Council for this special tariff without an approved application the ordinary refuse tariffs will apply.		Quote		
<b>15.11 Building Rubber per Load - 5m<sup>3</sup></b>	R 593.23	547.96	82.19	630.15

### **Electricity Tariffs**

It is recommended:

- (i) That, the same electricity tariffs structure be kept for the 2018/19 financial year
- (ii) That, the electricity tariffs for 2018/19 be applicable from the consumer month of July 2018;
- (iii) That, for the calculation of electricity accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and
- (iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval.

8.	ELECTRICITY LEVY			
	2017/18	2018/19		
	TOTAL	TARIFF	VAT	TOTAL
<b>LEVY FOR SUPPLY OF ELECTRICITY</b>				
(Except in cases where agreements have been concluded				
Tampering fee for businesses	R 37 527.09	34 864.29	5 229.64	40 093.93
Tampering fee for household	R 13 071.43	12 143.92	1 821.59	13 965.51
Unblok Pre-paid Electricity ( 1 STE 1 GRATIS NA DIE 2 MOET BETA	R 12.13	11.36	1.70	13.06
<b>DEPOSITS</b>				
HOUSEHOLDS	R 1 039.75	1 110.85		1 110.85
ALL OTHER DEPOSITS	R 4 158.85	4 443.30		4 443.30
Reconnection Fees	R 412.34	386.44	57.97	444.41
Defaulter	R 276.37	259.01	38.85	297.86
<b>Indigent</b>				
<b>Summer Energy Charge</b>				
Block 1 (1- 50 kWh)	R 97.55	91.42	13.71	105.13
Block 2(51-350 kWh)	R 143.28	134.27	20.14	154.41
Block 3 (351-600kWh)	R 161.56	151.41	22.71	174.12
Block 4 (>600kWh)	R 172.23	161.41	24.21	185.62
<b>Winter Energy Charge</b>				
Block 1 (1- 50 kWh)	R 106.68	99.98	15.00	114.98
Block 2(51-350 kWh)	R 146.32	137.12	20.57	157.69
Block 3 (351-600kWh)	R 170.72	159.99	24.00	183.99
Block 4 (>600kWh)	R 178.33	167.12	25.07	192.19
<b>Domestic Prepaid</b>				
<b>Total Basic Charge</b>				
<b>Energy Charge</b>				
<b>Summer</b>				
Block 1 (0-50kWh)	R 144.89	135.79	20.37	156.16
Block 2(51-350kWh)	R 149.43	140.04	21.01	161.05
Block 3 (351-600kWh)	R 183.79	172.24	25.84	198.08
Block 4 (>600kWh)	R 206.33	193.36	29.00	222.36
<b>Winter</b>				
Block 1 (0-50kWh)	R 149.43	140.04	21.01	161.05
Block 2(51-350kWh)	R 153.96	144.28	21.64	165.92
Block 3 (351-600kWh)	R 197.15	184.76	27.71	212.47
Block 4 (>600kWh)	R 227.09	212.82	31.92	244.74
<b>Domestic Conventional (IBT) and FARMS</b>				
Basic	R 208.30	195.21	29.28	224.49
<b>Summer</b>				
Block 1 (0-50kWh)	R 144.89	135.79	20.37	156.16
Block 2(51-350kWh)	R 149.44	140.05	21.01	161.06
Block 3 (351-600kWh)	R 159.99	149.93	22.49	172.42
Block 4 (>600kWh)	R 170.56	159.84	23.98	183.82
<b>Winter</b>				
Block 1 (0-50kWh)	R 149.43	140.04	21.01	161.05
Block 2(51-350kWh)	R 153.96	144.28	21.64	165.92
Block 3 (351-600kWh)	R 169.05	158.43	23.76	182.19
Block 4 (>600kWh)	R 176.60	165.50	24.83	190.33
<b>Domestic Large (&gt;KVA)</b>				
Basic Charge	R 226.42	212.19	31.83	244.02
Summer Energy Charge (ckwh)	R 157.73	147.82	22.17	169.99
Winter Energy Charge (ckwh)	R 184.05	153.74	23.06	176.80

<b>Commercial tariffs / Commercial Single Phase Prepaid</b>				
<b>Prepaid/Single Phase</b>				
Basic Charge	R 141.33	132.44	19.87	152.31
Summer	R 211.32	198.05	29.71	227.76
Winter	R 215.90	202.34	30.35	232.69
			0.00	
<b>Conventional Small</b>				
Basic	R 435.53	425.04	63.76	488.80
Summer	R 152.42	142.84	21.43	164.27
Winter	R 172.24	161.42	24.21	185.63
<b>Commercial Three Phase prepaid</b>				
Basic Charge	R 175.29	164.27	24.64	188.91
Summer	R 213.40	199.99	30.00	229.99
Winter	R 217.96	204.26	30.64	234.90
<b>Commercial Conventional / Three Phase</b>				
Basic	R 723.24	677.81	101.67	779.48
Summer	R 152.42	142.84	21.43	164.27
Winter	R 172.24	161.42	24.21	185.63
<b>Business &gt;40KVA</b>				
Basic	R 651.94	610.99	91.65	702.64
KVA Charge	R 75.48	70.73	10.61	81.34
Summer	R 150.94	141.45	21.22	162.67
Winter	R 159.99	149.93	22.49	172.42
<b>INDUSTRIAL &gt;40KVA</b>				
Basic Charge	R 850.11	796.71	119.51	916.22
Summer Energy Charge	R 81.98	76.81	11.52	88.33
Winter Energy Charge	R 94.52	88.58	13.29	101.87
Summer Demand Charge (R/KVA)	R 110.50	103.56	15.53	119.09
Winter Demand Charge (R/KVA)	R 182.88	171.39	25.71	197.10
(a) Pre-paid meters no interconnection cable				
(b) Pre-paid meter cable already installed				
(c) Replacement of conventional meters with pre-paid meters				
(d) Conventional meters - no cable				
(e) Conventional meter cable already installed				
(f) Prepaid meter network provided of NER (20Amp max)				
(i) 10 Amp + 20% administration charge + 14% VAT	R 655.80	614.60	92.19	706.79
(ii) 20 Amp + 20% administration charge + 14% VAT	R 1 707.45	1 600.20	240.03	1 840.23
(iii) 40 Amp + 20% administration charge + 14% VAT				
(g) Conventional charge from one meter to another (physical cost + 20% administration cost + 14% VAT)				
(h) Any connection other than specified above (physical cost + 20% administration cost + 14% VAT)				
(i) Repositioning of boxing from one structure to another structure	R 1 550.14	1 452.77	217.92	1 670.69
(j) Three-phase connections / switches				

REMOVAL OF EXISTING SERVICE CONNECTION				
(Remedial action)				
(a) Where it is established that the consumer is allowed or where a meter has been tampered with				
(i) Where the supply is switched on, divert or damaged without permission or illegal				
ii) Where an illegal and / or connection is done without permission				
(iii) A repeat of (i) or (ii) above occurs				
New service connection fee as determined in 8.9 above and prosecution may be made at the Board's discretion				
iv) In addition to the charges payable in (i), (ii) and (iii) above will then user also be held responsible for the estimated consumption of electricity during this period, accounted on average monthly consumption for the 3 months after the restoration of the service connection.				
(v) within the third bridging of this nature the supply will be suspended permanently and removed for at least (24) twenty-four months after that the consumer may apply for a service connection to the normal				
<b>Disabling supply for private repairs</b>	R 1 323.13	1 240.02	186.00	1 426.02
TESTING OF METER				
(a) Testing by the Council - Households	R 914.94	857.47	128.62	986.09
- Businesses				
(b) Test accepted by a common authority				
Actual cost + 15% plus VAT				
If it is found that the meter is defective, the fee is refunded				
<b>SPECIAL READINGS</b>	R 187.21	175.45	26.32	201.77
TELEPHONE BOOTHS				
(a) Per booth per month	R 128.95	120.84	18.13	138.97
(b) Connection Fee	R 3 534.99	3 312.96	496.94	3 809.90
NU-LITE SIGNS				
(a) Per sign per month	R 128.95	120.84	18.13	138.97
(b) Connection Fee	R 3 534.99	3 312.96	496.94	3 809.90
GENERAL				
(a) Re-inspection				
(b) Services calls	R 415.85	389.73	58.46	448.19
(c) Per call determined that the error was not caused by any action of the Council				
(i) During Working Hours	R 415.85	389.73	58.46	448.19
(ii) Non Working Hours	R 1 247.64	1 169.27	175.39	1 344.66
TARIFF FOR POWER QUALITY ANALYSING				
<b>DOMESTIC ( R 500.00 + 20% ADMIN FEE)</b>	R 880.74	825.42	123.81	949.23
<b>BUSINESS ( R 2000.00+ 20% ADMIN FEE )</b>	R 3 522.98	3 301.70	495.26	3 796.96
<b>INDUSTRIAL ( R 2600.00 + 20 % ADMIN FEE )</b>	R 4 403.74	4 127.15	619.07	4 746.22
COUNCIL PROPERTY DAMAGE				
Physical cost of materials, labor and machinery plus 15% administration charge plus 15% VAT				
(The above charges are payable excluding service calls)				

## 1.4 OPERATING EXPENDITURE

The operating expenditure budget increased from R309 552 965 in 2017/18 to R324 959 669 (representing an increase of R15 406 704) in 2018/19, R326 141 407 and R339 514 126 respectively for the outer two years of the MTREF period. The following table is a high level summary of the MTREF budget 2018/19 to 2020/21.

Summary of Electricity					
Description	Draft Budget 2018-19	Variance	Final budget 20	2019-20	2020-21
Employee related costs	87 600 201	-	87 600 201	93 644 615	101 042 539
Remuneration of councillors	5 791 509	-	5 791 509	6 191 123	6 680 222
Debt impairment	18 236 282	830 197	19 066 479	17 792 654	10 491 019
Depreciation & asset impairment	40 787 397	-	40 787 397	40 787 397	40 787 397
Finance charges	789 750	6 410 250	7 200 000	7 588 800	8 006 184
Bulk purchases	105 347 176	-	105 347 176	113 193 169	122 475 745
Other materials	8 584 215	-	8 584 215	9 047 763	9 545 390
Contracted services	23 227 951	801 842	24 029 793	24 618 792	26 257 426
Other expenditure	19 188 485	7 364 414	26 552 899	19 160 246	20 242 586
<b>Total</b>	<b>309 552 965</b>	<b>15 406 704</b>	<b>324 959 669</b>	<b>332 024 558</b>	<b>345 528 508</b>

Please note at this stage the municipality is not implementing zero base budgets, all expenditure are adjusted as per Circular 91 with the exception of expenditure that was introduced in the 2018-19 financial year.

### Operating Expenditure Budget - Highlights

The following are the highlights of the operating expenditure budget:

#### Personnel Costs

The municipality increased employee cost by 5.9 % for the 2018-19 financial year, the municipality did consider the 7% across the board increase on employee cost but due to fact that there is no finalization from SALGA at the time of tabling the budget the rate was kept at 5.9%. Please note that there are also several personal that resigned in the financial year of 2017-18.

#### General Expenditure

Expenditure approved in the adjustment budget relating to the electricity meters was budgeted for the 2017-18 financial year.

#### Bulk purchases

Bulk purchases (water and electricity) grew by 6.7% (R6 622 937) against the 2017/18 budget to the proposed amount of R105 347 176 for the 2018/19 budget year. The allocation for the two outer years of the MTREF period is R113 193 169 and R122 475 745 respectively. Bulk purchases takes up approximately 34% of the operating budget for 2018/19. No further adjustment was made from the draft budget to the final budget; increases are based on Circular 91 of the MFMA.

#### Finance Charges

The municipality made provision for the possible monthly payments on a new fleet.

**Depreciation & asset impairment**

Depreciation & asset impairment is R40 787 397 for the 2018/19 budget year and R40 787 397 and R40 787 397 the respective outer years.

**Repairs and Maintenance /Other Materials**

The description criteria of repair and maintenance have changes with MSCOA and expenses relating to repair and maintenance are included in general expenses and contracted services.

**Debt Impairment**

Please note the increase in debt impairment is link to the increase in Revenue form services charges. Debt impairment as per SA10 are budgeted at 10.1%, it also shows a decline in the outer years as the municipality will be implementing the plans as per the Simplified Revenue Plan.

**Contracted services** - Provision was made for the items such as SPLUMA and LUMS

## 1.5 CAPITAL BUDGET

NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework						
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year #1 2019/20	Budget Year #2 2020/21
R thousand	1													
<b>Capital expenditure - Vote</b>														
Multi-year expenditure to be appropriated	2													
Vote 1 - Unified Manager		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community Services: Community Devlopment		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Devolved Engineering Services		-	-	-	-	-	-	3 830	3 500	3 500	3 500	-	3 220	1980
Vote 7 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-	-	-	-	-	14 384	14 550	15 172
Vote 8 - (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - (NAME OF VOTE 9)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - (NAME OF VOTE 10)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - (NAME OF VOTE 11)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - (NAME OF VOTE 13)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	3 830	3 500	3 500	3 500	14 384	17 793	17 092
<b>Single year expenditure to be appropriated</b>	2													
Vote 1 - Unified Manager		-	-	12	-	-	-	6 500	6 500	6 500	-	-	-	-
Vote 2 - Financial Services		-	1 029	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	1 255	-	-	-	385	385	406	-	-	-	-
Vote 4 - Community Services: Community Devlopment		954	-	-	233	-	-	820	820	820	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	22	-	-	-	-	-	-	-	-	-	-
Vote 6 - Devolved Engineering Services		1 649	5 023	2 612	-	1 800	1 800	1 800	1 800	1 800	4 000	-	-	-
Vote 7 - Infrastructure, Engineering & Technical Services		12 251	17 325	13 324	19 774	19 774	19 774	19 774	19 774	19 774	5 000	-	-	-
Vote 8 - (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - (NAME OF VOTE 9)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - (NAME OF VOTE 10)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - (NAME OF VOTE 11)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - (NAME OF VOTE 13)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single year expenditure sub-total</b>	11 574	34 053	17 476	21 224	29 079	29 079	29 079	9 000	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>	14 574	34 053	17 476	24 774	32 579	32 579	32 579	23 384	17 793	17 092				
<b>Capital Expenditure - Functional</b>														
<b>Governance and administration</b>		-	826	1 166	-	6 985	6 985	6 936	-	-	-	-	-	-
Executive and internal		-	-	12	-	6 300	6 300	5 000	-	-	-	-	-	-
Financial and administrative		-	-	-	-	485	485	485	-	-	-	-	-	-
Financial audit		-	825	1 155	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		954	2 126	117	-	620	620	520	-	-	-	-	-	-
Community and social services		-	-	117	-	620	620	620	-	-	-	-	-	-
Special services		954	2 155	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		10 153	12 723	2 624	5 637	2 500	2 500	2 100	3 902	3 902	4 116	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		13 135	12 723	2 624	5 637	2 500	2 500	2 500	3 932	3 932	4 115	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3 753	5 345	13 552	15 057	22 274	22 274	22 274	19 422	13 534	12 975	-	-	-
Energy sources		1 859	5 524	4 011	5 000	5 000	5 000	5 000	4 000	3 200	1 920	-	-	-
Water management		340	1 253	84	5 000	7 300	7 300	7 300	7 250	2 250	2 373	-	-	-
Wastewater management		1 705	840	9 288	8 087	9 974	9 974	9 974	8 322	8 322	8 830	-	-	-
Other		-	-	234	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	5	14 574	26 053	11 476	26 774	32 579	32 579	32 579	23 384	17 793	17 092			
<b>Funded by:</b>														
National Government		14 574	21 353	13 927	24 774	24 774	24 774	23 384	17 793	17 092				
Provincial Government		-	-	117	-	805	805	805	-	-	-	-	-	-
Local Municipality		-	-	303	-	-	-	-	-	-	-	-	-	-
Other banks and grants		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	14 574	21 353	14 544	24 774	25 579	25 579	25 579	23 384	17 793	17 092			
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	2 705	2 932	-	7 000	7 000	7 000	-	-	-	-	-
<b>Total Capital Funding</b>	7	14 574	34 053	17 476	24 774	32 579	32 579	32 579	23 384	17 793	17 092			

Please note the municipality 2018-19 financial year Capital consist of only Conditional Grants compared to the 2017-18 financial when the municipality budgeted for Capital expenses of R7 000 000 from own funding.

Capital Funding consist of Funding from MIG, INEP and WSIG.

## SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2018/2019 budget year can be summarized as follows (See table A1):

NC062 Nama Khoi - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
<b>Financial Performance</b>										
Property rates	35 814	34 188	42 273	44 117	45 554	45 554	45 554	49 087	51 738	54 584
Service charges	98 775	113 540	117 290	130 189	129 291	129 291	129 291	140 310	144 622	153 827
Investment revenue	1 532	1 785	1 107	1 361	1 361	1 361	1 361	2 184	2 302	2 428
Transfers recognised - operational	40 112	49 559	43 140	44 441	44 441	44 441	44 441	47 927	51 282	55 579
Other own revenue	11 701	14 494	14 531	12 340	19 010	19 010	19 010	19 129	12 784	13 487
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>185 933</b>	<b>213 565</b>	<b>218 341</b>	<b>232 447</b>	<b>239 657</b>	<b>239 657</b>	<b>239 657</b>	<b>258 637</b>	<b>262 707</b>	<b>279 905</b>
Employee costs	65 798	77 439	81 670	82 830	82 830	82 830	82 830	87 600	93 645	101 043
Remuneration of councillors	4 739	5 058	5 165	5 368	5 368	5 368	5 368	5 792	6 191	6 680
Depreciation & asset impairment	38 167	42 777	41 150	43 517	43 517	43 517	43 517	40 787	40 787	40 787
Finance charges	7 085	2 946	3 519	750	750	750	750	7 200	7 589	8 008
Materials and bulk purchases	89 288	84 146	91 638	106 801	106 801	106 801	106 801	113 931	122 241	132 021
Transfers and grants	—	—	—	—	—	—	—	—	—	—
Other expenditure	50 777	46 083	79 728	51 480	51 982	51 982	51 982	69 849	61 572	58 991
<b>Total Expenditure</b>	<b>255 883</b>	<b>258 446</b>	<b>302 870</b>	<b>280 746</b>	<b>291 248</b>	<b>291 248</b>	<b>291 248</b>	<b>324 960</b>	<b>332 025</b>	<b>345 529</b>
<b>Surplus/(Deficit)</b>	<b>(89 930)</b>	<b>(44 883)</b>	<b>(84 529)</b>	<b>(58 298)</b>	<b>(51 590)</b>	<b>(51 590)</b>	<b>(51 590)</b>	<b>(66 323)</b>	<b>(69 317)</b>	<b>(85 624)</b>
Transfers and subsidies - capital (monetary alloc)	8 788	15 339	13 327	24 774	25 579	25 579	25 579	23 384	17 793	17 092
Contributions recognised - capital & contributed a	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(61 141)</b>	<b>(29 544)</b>	<b>(71 202)</b>	<b>(33 524)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(42 939)</b>	<b>(51 524)</b>	<b>(48 532)</b>
Share of surplus/ (deficit) of associates	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) for the year</b>	<b>(61 141)</b>	<b>(29 544)</b>	<b>(71 202)</b>	<b>(33 524)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(42 939)</b>	<b>(51 524)</b>	<b>(48 532)</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	14 874	24 055	17 476	24 774	32 579	32 579	32 579	23 384	17 793	17 092
Transfers recognised - capital	14 874	21 350	14 544	24 774	25 579	25 579	25 579	23 384	17 793	17 092
Public contributions & donations	—	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	—	2 705	2 932	—	7 000	7 000	7 000	—	—	—
<b>Total sources of capital funds</b>	<b>14 874</b>	<b>24 055</b>	<b>17 476</b>	<b>24 774</b>	<b>32 579</b>	<b>32 579</b>	<b>32 579</b>	<b>23 384</b>	<b>17 793</b>	<b>17 092</b>
<b>Financial position</b>										
Total current assets	55 818	89 809	79 891	23 717	23 425	43 590	43 590	49 777	34 311	33 909
Total non current assets	628 201	814 314	780 876	567 675	575 480	768 825	768 825	752 460	729 408	705 770
Total current liabilities	194 819	189 506	222 030	122 381	122 381	73 876	73 876	122 402	123 382	135 822
Total non current liabilities	40 906	43 357	38 478	111 586	111 586	186 280	186 280	170 515	182 589	194 583
Community wealth/Equity	448 295	671 260	600 058	357 425	364 938	552 259	552 259	509 320	457 798	409 264
<b>Cash flows</b>										
Net cash from (used) operating	71 906	10 248	11 276	23 884	24 397	31 397	31 397	23 870	2 213	16 566
Net cash from (used) investing	(63 698)	(21 127)	(18 534)	(24 774)	(25 579)	(25 579)	(25 579)	(17 423)	(17 793)	(17 092)
Net cash from (used) financing	2 589	(447)	(440)	158	158	158	158	(239)	60	65
<b>Cash/cash equivalents at the year end</b>	<b>30 020</b>	<b>18 992</b>	<b>11 295</b>	<b>4 000</b>	<b>3 708</b>	<b>10 708</b>	<b>10 708</b>	<b>16 916</b>	<b>1 395</b>	<b>934</b>
<b>Cash backlog/surplus reconciliation</b>										
Cash and investments available	30 020	18 992	11 295	4 000	3 708	10 708	10 708	16 916	1 395	934
Application of cash and investments	164 142	160 298	169 646	(12 072)	(7 594)	(11 716)	(11 716)	7 170	(8 783)	(12 552)
<b>Balance - surplus (shortfall)</b>	<b>(134 121)</b>	<b>(141 306)</b>	<b>(178 352)</b>	<b>16 072</b>	<b>11 302</b>	<b>22 424</b>	<b>22 424</b>	<b>9 746</b>	<b>10 179</b>	<b>13 466</b>
<b>Asset management</b>										
Asset register summary (WDV)	628 201	814 314	780 876	567 675	575 480	769 884		752 460	729 468	705 770
Depreciation	38 167	42 777	41 150	43 517	43 517	43 517		40 787	40 787	40 787
Renewal of Existing Assets	—	—	—	5 000	7 300	7 300		—	—	—
Repairs and Maintenance	9 926	9 678	12 724	13 865	13 865	13 885		16 632	16 476	17 382
<b>Free services</b>										
Cost of Free Basic Services provided	—	—	—	15 036	15 036	15 036	15 036	16 086	16 955	17 888
Revenue cost of free services provided	—	—	—	306	611	611	611	—	—	—
<b>Households below minimum service level</b>										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewage:	0	0	0	0	0	0	0	—	—	—
Energy:	—	—	—	—	—	—	—	—	—	—
Refuse:	11	11	11	12	12	12	12	—	—	—

Table A1 is a budget summary and provides a concise overview of the municipalities budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amount approved by council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
- b. Capital expenditure is balanced by capital funding sources, of which
  - i. Transfers recognized is reflected on the Financial Performance Budget
  - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
  - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow remains, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations with the development of the final Funding and Reserves Policy. This cannot be achieved in one financial year. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long term period.

## 1.6 BUDGET RESOLUTIONS

### Council Resolutions

**On 12 June 2018 the Council of Nama Khoi Local Municipality met in the Council Chambers of Nama Khoi Municipality to consider the final budget of the municipality for the financial year 2018/19. The Council to adopt the following resolutions:**

The Council of Nama Khoi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) table:

The final budget of the municipality for the financial year 2018/19 and the multi-year and single-year capital appropriations as set out in the following tables:

Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 on page

Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 on page;

Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 on page

Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 on page

The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

Budgeted Financial Position as contained in Table A6 on page;

Budgeted Cash Flows as contained in Table A7

Cash backed reserves and accumulated surplus reconciliation as contained in Table A8

Asset management as contained in Table A9

Basic service delivery measurement as contained in Table A10

NC062 Nama Khoi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		82 836	85 935	93 595	97 277	105 385	105 385	113 228	112 554	120 297
Executive and council		1 025	1 492	1 381	1 581	1 642	1 642	1 675	711	750
Finance and administration		81 811	84 442	92 214	95 696	103 743	103 743	111 553	111 843	119 547
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		1 557	4 371	3 719	2 514	3 319	3 319	2 503	2 795	2 894
Community and social services		1 453	4 301	3 161	2 423	3 228	3 228	2 406	2 693	2 787
Sport and recreation		96	74	558	92	92	92	97	102	107
Public safety		8	(4)	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		9 797	2 773	2 893	8 964	8 964	8 964	6 298	6 484	6 780
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		9 797	2 773	2 893	8 964	8 964	8 964	6 298	6 484	6 780
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		100 404	135 696	131 343	148 328	147 430	147 430	159 846	158 514	166 864
Energy sources		61 666	71 841	71 728	83 630	83 630	83 630	86 773	87 178	91 768
Water management		19 432	28 634	26 041	33 194	33 087	33 087	40 303	37 121	39 127
Waste water management		9 992	24 376	21 345	18 779	17 989	17 989	19 237	19 951	20 920
Waste management		9 414	10 844	12 229	12 725	12 725	12 725	13 533	14 264	15 049
<i>Other</i>	4	128	129	118	138	138	138	145	153	161
<b>Total Revenue - Functional</b>	2	<b>194 721</b>	<b>228 904</b>	<b>231 668</b>	<b>257 221</b>	<b>265 236</b>	<b>265 236</b>	<b>282 021</b>	<b>280 500</b>	<b>296 997</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		95 540	81 956	112 290	93 054	93 534	93 534	115 333	111 338	110 550
Executive and council		39 368	14 636	28 988	18 083	18 383	18 383	17 257	18 391	19 750
Finance and administration		56 172	65 523	82 167	73 642	73 822	73 822	96 695	91 472	89 211
Internal audit		—	1 797	1 135	1 329	1 329	1 329	1 381	1 475	1 589
<i>Community and public safety</i>		6 999	15 178	11 439	14 245	14 244	14 244	15 630	16 455	17 431
Community and social services		4 757	7 485	6 017	8 241	8 241	8 241	7 274	7 712	8 227
Sport and recreation		1 995	5 029	2 225	2 764	2 763	2 763	5 106	5 286	5 501
Public safety		247	2 664	3 197	3 239	3 239	3 239	3 250	3 458	3 704
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		10 689	26 237	50 530	25 394	25 394	25 394	26 201	27 038	28 051
Planning and development		—	893	941	1 240	1 240	1 240	1 335	1 425	1 534
Road transport		10 689	25 344	49 590	24 155	24 154	24 154	24 865	25 613	26 517
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		142 472	134 611	128 611	157 562	157 586	157 586	167 796	177 192	189 496
Energy sources		60 958	76 400	74 241	89 259	89 264	89 264	98 428	104 393	112 788
Water management		32 466	35 964	36 895	41 889	41 918	41 918	43 921	46 065	48 424
Waste water management		5 473	13 815	7 595	15 610	15 610	15 610	14 812	15 411	16 136
Waste management		43 575	8 432	9 880	10 794	10 794	10 794	10 635	11 323	12 149
<i>Other</i>	4	164	466	—	491	491	491	—	—	—
<b>Total Expenditure - Functional</b>	3	<b>255 863</b>	<b>258 448</b>	<b>302 870</b>	<b>290 746</b>	<b>291 248</b>	<b>291 248</b>	<b>324 960</b>	<b>332 025</b>	<b>345 529</b>
<b>Surplus/(Deficit) for the year</b>		(61 141)	(29 544)	(71 202)	(33 524)	(26 011)	(26 011)	(42 939)	(51 524)	(48 532)

NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		1 025	1 537	1 381	1 581	1 642	1 642	1 676	712	751
Vote 2 - Financial Services		79 637	81 011	90 557	94 347	95 784	95 784	103 567	110 803	118 450
Vote 3 - Corporate Services		2 173	3 334	1 657	1 340	7 950	7 950	7 977	1 030	1 087
Vote 4 - Community Services: Community Development		11 014	15 272	16 001	15 304	16 109	16 109	16 103	17 130	18 018
Vote 5 - Community Services: Public Safety		2 800	2 805	2 958	2 357	2 357	2 357	2 482	2 616	2 760
Vote 6 - Electrical Engineering Services		61 566	71 841	71 728	83 630	83 630	83 630	86 773	87 178	91 768
Vote 7 - Infrastructure, Engineering & Technical Services		36 505	53 104	47 387	58 662	57 764	57 764	63 442	61 030	64 163
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	194 721	228 904	231 668	257 221	265 236	265 236	282 021	280 500	296 997
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Municipal Manager		39 368	16 484	30 201	19 721	20 041	20 041	19 095	20 349	21 848
Vote 2 - Financial Services		29 114	35 521	50 754	41 748	41 982	41 982	51 857	52 939	48 269
Vote 3 - Corporate Services		16 020	19 652	19 930	20 441	20 367	20 367	33 343	26 379	28 038
Vote 4 - Community Services: Community Development		50 491	21 411	18 122	22 651	22 650	22 650	23 351	24 679	26 263
Vote 5 - Community Services: Public Safety		6 000	7 128	7 621	8 537	8 537	8 537	8 644	9 221	9 917
Vote 6 - Electrical Engineering Services		60 958	76 400	74 241	89 259	89 264	89 264	98 428	104 393	112 788
Vote 7 - Infrastructure, Engineering & Technical Services		53 913	81 852	102 001	88 388	88 407	88 407	90 240	94 064	98 405
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	255 863	258 448	302 870	290 746	291 248	291 248	324 960	332 025	345 529
<b>Surplus/(Deficit) for the year</b>	2	(61 141)	(29 544)	(71 202)	(33 524)	(26 011)	(26 011)	(42 939)	(51 524)	(48 532)

NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19
					2018/19	+1 2019/20	+2 2020/21					Budget Year
<b>Revenue By Source</b>												
Property rates	2	35 814	34 188	42 273	44 117	45 554	45 554	45 554	49 087	51 738	54 584	
Service charges - electricity revenue	2	60 255	65 539	69 912	78 579	78 579	78 579	78 579	82 720	83 922	89 789	
Service charges - water revenue	2	19 166	27 222	25 700	28 194	27 297	27 297	27 297	33 053	34 838	36 754	
Service charges - sanitation revenue	2	7 940	9 935	9 863	10 692	10 692	10 692	10 692	11 005	11 599	12 237	
Service charges - refuse revenue	2	9 414	10 844	11 814	12 724	12 724	12 724	12 724	13 532	14 263	15 047	
Service charges - other		-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		702	1 812	1 809	1 657	1 267	1 267	1 267	1 268	1 336	1 410	
Interest earned - external investments		1 532	1 785	1 107	1 361	1 361	1 361	1 361	2 184	2 302	2 428	
Interest earned - outstanding debtors		4 413	5 323	6 613	1 389	1 389	1 389	1 389	1 903	2 005	2 116	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		506	446	425	5 016	5 016	5 016	5 016	5 281	5 567	5 873	
Licences and permits		1 256	1 261	1 365	1 366	1 366	1 366	1 366	1 438	1 516	1 599	
Agency services		1 191	1 307	1 326	1 098	1 098	1 098	1 098	1 156	1 219	1 286	
Transfers and subsidies		40 112	49 559	43 140	44 441	44 441	44 441	44 441	47 927	51 262	55 579	
Other revenue	2	3 633	4 221	2 993	1 814	8 875	8 875	8 875	1 083	1 141	1 204	
Gains on disposal of PPE		-	123	-	-	-	-	-	7 000	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>185 933</b>	<b>213 565</b>	<b>218 341</b>	<b>232 447</b>	<b>239 657</b>	<b>239 657</b>	<b>239 657</b>	<b>258 637</b>	<b>262 707</b>	<b>279 905</b>	
<b>Expenditure By Type</b>												
Employee related costs	2	65 798	77 439	81 670	82 830	82 830	82 830	82 830	87 600	93 645	101 043	
Remuneration of councillors		4 739	5 058	5 165	5 368	5 368	5 368	5 368	5 792	6 191	6 680	
Debt impairment	3	22 686	9 377	27 553	9 977	9 977	9 977	9 977	19 066	17 793	10 491	
Depreciation & asset impairment	2	38 167	42 777	41 150	43 517	43 517	43 517	43 517	40 787	40 787	40 787	
Finance charges		7 085	2 946	3 519	750	750	750	750	7 200	7 589	8 006	
Bulk purchases	2	79 372	84 146	91 638	98 724	98 724	98 724	98 724	105 347	113 193	122 476	
Other materials	8	9 926	-	-	8 077	8 077	8 077	8 077	8 584	9 048	9 545	
Contracted services		1 040	8 766	9 585	21 901	21 901	21 901	21 901	24 030	24 619	26 257	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	
Other expenditure	4, 5	27 003	27 940	34 105	19 601	20 103	20 103	20 103	26 553	19 160	20 243	
Loss on disposal of PPE		47	-	8 485	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>235 863</b>	<b>258 448</b>	<b>302 870</b>	<b>290 746</b>	<b>291 248</b>	<b>291 248</b>	<b>291 248</b>	<b>324 980</b>	<b>332 025</b>	<b>345 529</b>	
<b>Surplus/(Deficit)</b>		<b>(69 930)</b>	<b>(44 883)</b>	<b>(84 529)</b>	<b>(58 298)</b>	<b>(51 590)</b>	<b>(51 590)</b>	<b>(51 590)</b>	<b>(66 323)</b>	<b>(69 317)</b>	<b>(65 624)</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 788	15 339	13 327	24 774	25 579	25 579	25 579	23 384	17 793	17 092	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all))	6	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(61 141)</b>	<b>(29 544)</b>	<b>(71 202)</b>	<b>(33 524)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(42 939)</b>	<b>(51 524)</b>	<b>(48 532)</b>	
Taxation		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>		<b>(61 141)</b>	<b>(29 544)</b>	<b>(71 202)</b>	<b>(33 524)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(42 939)</b>	<b>(51 524)</b>	<b>(48 532)</b>	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(61 141)</b>	<b>(29 544)</b>	<b>(71 202)</b>	<b>(33 524)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(42 939)</b>	<b>(51 524)</b>	<b>(48 532)</b>	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>		<b>(61 141)</b>	<b>(29 544)</b>	<b>(71 202)</b>	<b>(33 524)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(26 011)</b>	<b>(42 939)</b>	<b>(51 524)</b>	<b>(48 532)</b>	

NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	-	3 500	3 500	3 500	3 500	-	3 200	1 920
Vote 7 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-	-	14 384	14 593	15 172
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	3 500	3 500	3 500	3 500	14 384	17 793	17 092
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	12	-	6 500	6 500	6 500	-	-	-
Vote 2 - Financial Services		-	1 029	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	1 285	-	485	485	485	-	-	-
Vote 4 - Community Services: Community Development	954	-	-	233	-	820	820	820	-	-	-
Vote 5 - Community Services: Public Safety		-	22	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services	1 649	5 800	2 612	1 500	1 500	1 500	1 500	1 500	4 000	-	-
Vote 7 - Infrastructure, Engineering & Technical Services	12 271	17 205	13 334	19 774	19 774	19 774	19 774	19 774	5 000	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		14 874	24 055	17 476	21 274	29 079	29 079	29 079	9 000	-	-
<b>Total Capital Expenditure - Vote</b>		14 874	24 055	17 476	24 774	32 579	32 579	32 579	23 384	17 793	17 092
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	826	1 166	-	6 985	6 985	6 985	-	-	-
Executive and council		-	-	12	-	6 500	6 500	6 500	-	-	-
Finance and administration		-	-	-	-	485	485	485	-	-	-
Internal audit		-	826	1 155	-	-	-	-	-	-	-
<b>Community and public safety</b>	954	2 156	117	-	-	820	820	820	-	-	-
Community and social services		-	-	117	-	820	820	820	-	-	-
Sport and recreation	954	2 156	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	10 135	12 728	2 624	6 687	2 500	2 500	2 500	2 500	3 902	3 959	4 116
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport	10 135	12 728	2 624	6 687	2 500	2 500	2 500	2 500	3 902	3 959	4 116
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	3 785	8 345	13 568	18 087	22 274	22 274	22 274	22 274	19 482	13 834	12 976
Energy sources	1 649	6 544	4 011	5 000	5 000	5 000	5 000	5 000	4 000	3 200	1 920
Water management	340	1 253	84	5 000	7 300	7 300	7 300	7 300	7 250	2 283	2 373
Waste water management	1 795	549	9 268	8 087	9 974	9 974	9 974	9 974	8 232	8 352	8 683
Waste management	-	-	204	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	14 874	24 055	17 476	24 774	32 579	32 579	32 579	23 384	17 793	17 092
<b>Funded by:</b>											
National Government		14 874	21 350	13 927	24 774	24 774	24 774	24 774	23 384	17 793	17 092
Provincial Government		-	-	117	-	805	805	805	-	-	-
District Municipality		-	-	500	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	14 874	21 350	14 544	24 774	25 579	25 579	25 579	23 384	17 793	17 092
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	2 705	2 932	-	7 000	7 000	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	14 874	24 055	17 476	24 774	32 579	32 579	32 579	23 384	17 793	17 092

NC062 Nama Khoi - Table A6 Budgeted Financial Position

Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>ASSETS</b>											
Current assets											
Cash		5 956	18 992	11 295	4 000	3 708	10 708	10 708	16 916	1 395	934
Call investment deposits	1	24 065	-	-	-	-	-	-	-	-	-
Consumer debtors	1	10 838	8 166	7 386	16 964	16 964	19 262	19 262	19 262	19 262	19 262
Other debtors		13 909	17 600	16 001	1 714	1 714	12 581	12 581	12 581	12 581	12 581
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	961	44 960	45 009	1 039	1 039	1 039	1 039	1 017	1 072	1 131
<b>Total current assets</b>		<b>55 818</b>	<b>89 809</b>	<b>79 691</b>	<b>23 717</b>	<b>23 425</b>	<b>43 590</b>	<b>43 590</b>	<b>49 777</b>	<b>34 311</b>	<b>33 909</b>
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		24 941	123 445	123 445	21 774	21 774	123 445	123 445	123 445	123 445	123 445
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	603 069	689 620	656 226	545 809	553 614	645 288	645 288	627 913	604 947	581 280
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		142	121	93	91	91	93	93	64	35	7
Other non-current assets		49	1 129	1 112	-	-	-	-	1 039	1 039	1 039
<b>Total non current assets</b>		<b>628 201</b>	<b>814 314</b>	<b>780 876</b>	<b>567 675</b>	<b>575 480</b>	<b>768 825</b>	<b>768 825</b>	<b>752 460</b>	<b>729 466</b>	<b>705 770</b>
<b>TOTAL ASSETS</b>		<b>684 020</b>	<b>904 123</b>	<b>860 556</b>	<b>591 392</b>	<b>598 905</b>	<b>812 415</b>	<b>812 415</b>	<b>802 237</b>	<b>763 777</b>	<b>739 679</b>
<b>LIABILITIES</b>											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	1 037	-	-	-	-	-	-	-	-	-
Consumer deposits		2 395	2 801	2 989	3 089	3 089	3 089	3 089	3 094	3 154	3 219
Trade and other payables	4	189 170	184 103	209 871	112 186	112 186	63 682	63 682	110 387	111 629	122 738
Provisions		2 217	2 601	9 170	7 106	7 106	7 106	7 106	8 921	8 600	9 866
<b>Total current liabilities</b>		<b>194 819</b>	<b>189 506</b>	<b>222 030</b>	<b>122 381</b>	<b>122 381</b>	<b>73 876</b>	<b>73 876</b>	<b>122 402</b>	<b>123 382</b>	<b>135 822</b>
Non current liabilities											
Borrowing		516	-	-	244	244	244	244	-	-	-
Provisions		40 390	43 357	38 478	111 342	111 342	186 035	186 035	170 515	182 599	194 593
<b>Total non current liabilities</b>		<b>40 908</b>	<b>43 357</b>	<b>38 478</b>	<b>111 586</b>	<b>111 586</b>	<b>186 280</b>	<b>186 280</b>	<b>170 515</b>	<b>182 599</b>	<b>194 593</b>
<b>TOTAL LIABILITIES</b>		<b>235 725</b>	<b>232 863</b>	<b>260 508</b>	<b>233 957</b>	<b>233 957</b>	<b>260 156</b>	<b>260 156</b>	<b>292 917</b>	<b>305 981</b>	<b>330 415</b>
<b>NET ASSETS</b>	5	<b>448 295</b>	<b>671 260</b>	<b>600 058</b>	<b>357 425</b>	<b>364 938</b>	<b>552 259</b>	<b>552 259</b>	<b>509 320</b>	<b>457 796</b>	<b>409 264</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)											
Reserves	4	448 295	671 260	600 058	357 425	364 938	552 259	552 259	509 320	457 796	409 264
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>448 295</b>	<b>671 260</b>	<b>600 058</b>	<b>357 425</b>	<b>364 938</b>	<b>552 259</b>	<b>552 259</b>	<b>509 320</b>	<b>457 796</b>	<b>409 264</b>

NC062 Nama Khoi - Table A7 Budgeted Cash Flows

Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Property rates		34 691	33 167	36 418	41 643	43 081	43 081	43 081	44 179	47 082	51 855
Service charges		91 621	108 952	105 142	125 766	124 478	124 478	124 478	126 465	131 782	146 239
Other revenue		19 084	7 119	8 995	7 579	7 640	7 640	7 640	10 101	10 660	11 302
Government - operating	1	88 319	42 479	55 918	44 441	44 441	44 441	44 441	47 927	51 262	55 579
Government - capital	1	-	-	-	24 774	25 579	25 579	25 579	23 384	17 793	17 092
Interest		5 945	1 785	1 107	1 361	1 361	1 361	1 361	3 899	4 129	4 440
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(160 669)	(180 307)	(192 785)	(220 931)	(221 433)	(214 433)	(214 433)	(232 084)	(260 495)	(269 940)
Finance charges		(7 085)	(2 946)	(3 519)	(750)	(750)	(750)	(750)	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>71 906</b>	<b>10 248</b>	<b>11 276</b>	<b>23 884</b>	<b>24 397</b>	<b>31 397</b>	<b>31 397</b>	<b>23 870</b>	<b>2 213</b>	<b>16 566</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	7 000	7 000	7 000	7 000	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	(1 039)	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(63 698)	(21 127)	(18 534)	(24 774)	(32 579)	(32 579)	(32 579)	(23 384)	(17 793)	(17 092)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(63 698)</b>	<b>(21 127)</b>	<b>(18 534)</b>	<b>(24 774)</b>	<b>(25 579)</b>	<b>(25 579)</b>	<b>(25 579)</b>	<b>(17 423)</b>	<b>(17 793)</b>	<b>(17 092)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans		195	591	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		2 395	407	187	319	319	319	319	5	60	65
Payments											
Repayment of borrowing		-	(1 144)	(627)	(160)	(160)	(160)	(160)	(244)	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2 583</b>	<b>(147)</b>	<b>(440)</b>	<b>158</b>	<b>158</b>	<b>158</b>	<b>158</b>	<b>(239)</b>	<b>60</b>	<b>65</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>10 797</b>	<b>(11 025)</b>	<b>(7 698)</b>	<b>(731)</b>	<b>(1 023)</b>	<b>5 977</b>	<b>5 977</b>	<b>6 208</b>	<b>(15 520)</b>	<b>(461)</b>
Cash/cash equivalents at the year begin:	2	19 224	30 017	18 992	4 731	4 731	4 731	4 731	10 708	16 916	1 395
Cash/cash equivalents at the year end:	2	30 020	18 992	11 295	4 000	3 708	10 708	10 708	16 916	1 395	934

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	30 020	18 992	11 295	4 000	3 708	10 708	10 708	16 916	1 395	934
Other current investments > 90 days		-	-	-	0	0	0	0	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>30 020</b>	<b>18 992</b>	<b>11 295</b>	<b>4 000</b>	<b>3 708</b>	<b>10 708</b>	<b>10 708</b>	<b>16 916</b>	<b>1 395</b>	<b>934</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	164 142	160 298	189 646	(12 072)	(7 594)	(11 716)	(11 716)	7 170	(8 783)	(12 552)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>164 142</b>	<b>160 298</b>	<b>189 646</b>	<b>(12 072)</b>	<b>(7 594)</b>	<b>(11 716)</b>	<b>(11 716)</b>	<b>7 170</b>	<b>(8 783)</b>	<b>(12 552)</b>
<b>Surplus(shortfall)</b>		<b>(134 121)</b>	<b>(141 306)</b>	<b>(178 352)</b>	<b>16 072</b>	<b>11 302</b>	<b>22 424</b>	<b>22 424</b>	<b>9 746</b>	<b>10 179</b>	<b>13 485</b>

NC062 Nama Khoi - Table A9 Asset Management

Description R thousand	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome		Audited Outcome		Audited Outcome		Original Budget		Adjusted Budget		Full Year Forecast		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>CAPITAL EXPENDITURE</b>																
<b>Total New Assets</b>	1	14 874	24 055	17 476	1 500	9 305	9 305	23 384	14 593	15 172						
<i>Roads Infrastructure</i>		10 135	676	6 000	—	—	—	3 902	3 959	4 116						
<i>Storm water Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Electrical Infrastructure</i>		1 649	5 800	2 612	1 500	1 500	1 500	4 000	—	—						
<i>Water Supply Infrastructure</i>		340	1 171	—	—	—	—	7 250	2 283	2 373						
<i>Sanitation Infrastructure</i>		1 795	15 358	7 248	—	—	—	8 232	8 352	8 683						
<i>Solid Waste Infrastructure</i>		—	22	—	—	—	—	—	—	—						
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Infrastructure</i>		13 920	23 027	15 860	1 500	1 500	1 500	23 384	14 593	15 172						
<i>Community Facilities</i>		—	—	233	—	805	805	—	—	—						
<i>Sport and Recreation Facilities</i>		954	—	—	—	—	—	—	—	—						
<i>Community Assets</i>		954	—	233	—	805	805	—	—	—						
<i>Heritage Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Revenue Generating</i>		—	—	—	—	—	—	—	—	—						
<i>Non-revenue Generating</i>		—	—	—	—	—	—	—	—	—						
<i>Investment properties</i>		—	—	—	—	—	—	—	—	—						
<i>Operational Buildings</i>		—	—	885	—	—	—	—	—	—						
<i>Housing</i>		—	—	—	—	—	—	—	—	—						
<i>Other Assets</i>		—	—	885	—	—	—	—	—	—						
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—						
<i>Licences and Rights</i>		—	—	—	—	—	—	—	—	—						
<i>Intangible Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Computer Equipment</i>		—	—	—	—	—	—	100	100	—						
<i>Furniture and Office Equipment</i>		—	—	—	—	—	—	385	385	—						
<i>Machinery and Equipment</i>		—	1 029	497	—	—	—	15	15	—						
<i>Transport Assets</i>		—	—	—	—	—	—	6 500	6 500	—						
<i>Libraries</i>		—	—	—	—	—	—	—	—	—						
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—						
<b>Total Renewal of Existing Assets</b>	2	—	—	—	—	5 000	7 300	7 300	—	—						
<i>Roads Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Storm water Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Electrical Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Water Supply Infrastructure</i>		—	—	—	—	5 000	7 300	7 300	—	—						
<i>Sanitation Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Solid Waste Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—						
<i>Infrastructure</i>		—	—	—	—	5 000	7 300	7 300	—	—						
<i>Community Facilities</i>		—	—	—	—	—	—	—	—	—						
<i>Sport and Recreation Facilities</i>		—	—	—	—	—	—	—	—	—						
<i>Community Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Heritage Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Revenue Generating</i>		—	—	—	—	—	—	—	—	—						
<i>Non-revenue Generating</i>		—	—	—	—	—	—	—	—	—						
<i>Investment properties</i>		—	—	—	—	—	—	—	—	—						
<i>Operational Buildings</i>		—	—	—	—	—	—	—	—	—						
<i>Housing</i>		—	—	—	—	—	—	—	—	—						
<i>Other Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—						
<i>Licences and Rights</i>		—	—	—	—	—	—	—	—	—						
<i>Intangible Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Computer Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Furniture and Office Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Machinery and Equipment</i>		—	—	—	—	—	—	—	—	—						
<i>Transport Assets</i>		—	—	—	—	—	—	—	—	—						
<i>Libraries</i>		—	—	—	—	—	—	—	—	—						
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—						

<b>Total Upgrading of Existing Assets</b>	6	-	-	-	18 274	15 974	15 974	-	3 200	1 920
<i>Roads Infrastructure</i>		-	-	-	6 687	2 500	2 500	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	3 500	3 500	3 500	-	3 200	1 920
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	8 087	9 974	9 974	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		-	-	-	18 274	15 974	15 974	-	3 200	1 920
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Other Assets</i>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4									
<i>Roads Infrastructure</i>		10 135	676	6 000	6 687	2 500	2 500	3 902	3 959	4 116
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		1 649	5 800	2 612	5 000	5 000	5 000	4 000	3 200	1 920
<i>Water Supply Infrastructure</i>		340	1 171	-	5 000	7 300	7 300	7 250	2 283	2 373
<i>Sanitation Infrastructure</i>		1 795	15 358	7 248	8 087	9 974	9 974	8 232	8 352	8 683
<i>Solid Waste Infrastructure</i>		-	22	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		13 920	23 027	15 860	24 774	24 774	24 774	23 384	17 793	17 092
<i>Community Facilities</i>		-	-	233	-	805	805	-	-	-
<i>Sport and Recreation Facilities</i>		954	-	-	-	-	-	-	-	-
<i>Community Assets</i>		954	-	233	-	805	805	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	885	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Other Assets</i>		-	-	885	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	100	100	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	385	385	-	-	-
<i>Machinery and Equipment</i>		-	1 029	497	-	15	15	-	-	-
<i>Transport Assets</i>		-	-	-	-	6 500	6 500	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		14 874	24 055	17 476	24 774	32 579	32 579	23 384	17 793	17 092

ASSET REGISTER SUMMARY - PPE (WDV)										
<i>Roads Infrastructure</i>	5	160 169	180 298	140 651	128 734	128 734	128 933	119 116	109 356	99 753
<i>Storm water Infrastructure</i>		5 526	6 638	—	5 072	5 072	—	—	—	—
<i>Electrical Infrastructure</i>		117 709	145 061	201 537	111 451	111 451	203 174	197 389	190 805	182 940
<i>Water Supply Infrastructure</i>		81 334	96 696	96 936	72 729	72 729	99 170	100 697	97 257	93 908
<i>Sanitation Infrastructure</i>		100 979	131 498	141 407	108 565	108 565	140 971	143 296	145 741	148 517
<i>Solid Waste Infrastructure</i>		—	—	7 379	—	—	7 379	6 644	5 910	5 176
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—
<b>Infrastructure</b>		<b>465 716</b>	<b>560 191</b>	<b>587 910</b>	<b>426 551</b>	<b>426 551</b>	<b>579 626</b>	<b>567 143</b>	<b>549 069</b>	<b>530 294</b>
<i>Community Facilities</i>		44 820	42 889	2 993	40 508	41 313	1 357	14 501	11 751	9 001
<i>Sport and Recreation Facilities</i>		42 091	39 200	21 510	32 710	32 710	15 893	—	—	—
<b>Community Assets</b>		<b>86 912</b>	<b>82 089</b>	<b>24 503</b>	<b>73 219</b>	<b>74 024</b>	<b>17 250</b>	<b>14 501</b>	<b>11 751</b>	<b>9 001</b>
<i>Heritage Assets</i>		49	1 129	1 112	—	—	1 039	1 039	1 039	1 039
<i>Revenue Generating</i>		24 941	123 445	123 445	21 774	21 789	123 445	123 445	123 445	123 445
<i>Non-revenue Generating</i>		—	—	—	—	—	—	—	—	—
<i>Investment properties</i>		<b>24 941</b>	<b>123 445</b>	<b>123 445</b>	<b>21 774</b>	<b>21 789</b>	<b>123 445</b>	<b>123 445</b>	<b>123 445</b>	<b>123 445</b>
<i>Operational Buildings</i>		46 463	44 162	39 901	42 886	42 886	37 848	36 802	35 756	34 710
<i>Housing</i>		—	—	—	—	—	—	—	—	—
<i>Other Assets</i>		<b>46 463</b>	<b>44 162</b>	<b>39 901</b>	<b>42 886</b>	<b>42 886</b>	<b>37 848</b>	<b>36 802</b>	<b>35 756</b>	<b>34 710</b>
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—
<i>Licences and Rights</i>		142	121	93	91	91	93	64	35	7
<b>Intangible Assets</b>		<b>142</b>	<b>121</b>	<b>93</b>	<b>91</b>	<b>91</b>	<b>93</b>	<b>64</b>	<b>35</b>	<b>7</b>
<i>Computer Equipment</i>		1 171	956	493	759	859	509	407	305	204
<i>Furniture and Office Equipment</i>		823	635	1 034	864	1 249	1 323	916	509	102
<i>Machinery and Equipment</i>		252	336	837	649	649	780	624	468	312
<i>Transport Assets</i>		1 733	1 250	1 549	883	7 383	7 951	7 520	7 089	6 658
<i>Libraries</i>		—	—	—	—	—	—	—	—	—
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>628 201</b>	<b>814 314</b>	<b>780 876</b>	<b>567 675</b>	<b>575 480</b>	<b>769 864</b>	<b>752 460</b>	<b>729 466</b>	<b>705 770</b>
EXPENDITURE OTHER ITEMS										
<i>Depreciation</i>	7	38 167	42 777	41 150	43 517	43 517	43 517	40 787	40 787	40 787
<i>Repairs and Maintenance by Asset Class</i>	3	9 926	9 678	12 724	13 865	13 865	13 865	16 632	16 476	17 382
<i>Roads Infrastructure</i>		1 698	479	850	885	885	885	1 225	1 291	1 352
<i>Storm water Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Electrical Infrastructure</i>		2 595	2 947	3 077	5 030	5 030	5 030	8 865	8 290	8 746
<i>Water Supply Infrastructure</i>		1 247	1 389	1 651	1 976	1 976	1 976	1 828	1 926	2 032
<i>Sanitation Infrastructure</i>		408	415	778	879	879	879	383	404	426
<i>Solid Waste Infrastructure</i>		—	—	2 133	—	—	—	—	—	—
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—
<b>Infrastructure</b>		<b>5 948</b>	<b>5 229</b>	<b>8 489</b>	<b>8 770</b>	<b>8 770</b>	<b>8 770</b>	<b>12 392</b>	<b>11 912</b>	<b>12 567</b>
<i>Community Facilities</i>		486	356	1 088	724	724	724	1 120	1 180	1 245
<i>Sport and Recreation Facilities</i>		84	373	263	251	251	251	264	278	294
<b>Community Assets</b>		<b>559</b>	<b>730</b>	<b>1 351</b>	<b>975</b>	<b>975</b>	<b>975</b>	<b>1 384</b>	<b>1 458</b>	<b>1 539</b>
<i>Heritage Assets</i>		—	—	—	—	—	—	—	—	—
<i>Revenue Generating</i>		—	—	—	—	—	—	—	—	—
<i>Non-revenue Generating</i>		—	—	—	—	—	—	—	—	—
<i>Investment properties</i>		—	—	—	—	—	—	—	—	—
<i>Operational Buildings</i>		660	1 039	2 884	848	848	848	329	347	366
<i>Housing</i>		—	—	—	—	—	—	—	—	—
<i>Other Assets</i>		<b>660</b>	<b>1 039</b>	<b>2 884</b>	<b>848</b>	<b>848</b>	<b>848</b>	<b>329</b>	<b>347</b>	<b>366</b>
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—
<i>Licences and Rights</i>		—	—	—	663	663	663	—	—	—
<b>Intangible Assets</b>		—	—	—	663	663	663	—	—	—
<i>Computer Equipment</i>		—	—	—	103	103	103	423	446	470
<i>Furniture and Office Equipment</i>		7	7	—	—	—	—	1 016	1 070	1 129
<i>Machinery and Equipment</i>		2 741	2 673	—	68	68	68	392	413	436
<i>Transport Assets</i>		—	—	—	2 438	2 438	2 438	788	830	876
<i>Libraries</i>		—	—	—	—	—	—	—	—	—
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>48 093</b>	<b>52 455</b>	<b>53 873</b>	<b>57 382</b>	<b>57 382</b>	<b>57 382</b>	<b>57 419</b>	<b>57 264</b>	<b>58 170</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	93.9%	71.4%	71.4%	0.0%	18.0%	11.2%
<i>Renewal and upgrading of Existing Assets as % of depreciation</i>		0.0%	0.0%	0.0%	53.5%	53.5%	53.5%	0.0%	7.8%	4.7%
<i>R&amp;M as a % of PPE</i>		1.6%	1.4%	1.9%	2.5%	2.5%	2.1%	2.6%	2.7%	3.0%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		2.0%	1.0%	2.0%	7.0%	6.0%	5.0%	2.0%	3.0%	3.0%

NC062 Nama Khoi - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Household service targets</b>	1									
Water:										
Piped water inside dwelling		11 865	11 865	11 908	12 875	12 875	12 875	13 557	14 289	2 215
Piped water inside yard (but not in dwelling)		—	—	—	—	—	—	—	—	—
Using public tap (at least min.service level)		—	—	—	—	—	—	—	—	—
Other water supply (at least min.service level)		—	—	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total					11 865	11 865	11 908	12 875	12 875	13 557
Using public tap (< min.service level)	3	—	—	—	—	—	—	—	—	—
Other water supply (< min.service level)	4	—	—	—	—	—	—	—	—	—
No water supply		—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total					—	—	—	—	—	—
Total number of households	5	11 865	11 865	11 908	12 875	12 875	12 875	13 557	14 289	2 215
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		6 365	6 365	6 280	6 583	6 583	6 563	6 011	7 284	1 123
Flush toilet (with septic tank)		1 158	1 158	1 280	1 356	1 356	1 356	1 428	1 505	233
Chemical toilet		—	—	—	—	—	—	—	—	—
Pit toilet (ventilated)		2 440	2 440	2 153	2 474	2 474	2 474	2 606	2 746	426
Other toilet provisions (> min.service level)		—	—	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total					9 963	9 963	9 713	10 394	10 394	10 945
Bucket toilet		25	25	18	5	5	5	—	—	—
Other toilet provisions (< min.service level)		—	—	—	—	—	—	—	—	—
No toilet provisions		—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total					25	25	18	5	5	5
Total number of households	5	9 988	9 988	9 731	10 399	10 399	10 399	10 945	11 538	1 788
Energy:										
Electricity (at least min.service level)		1 285	1 285	530	587	587	587	618	652	101
Electricity - prepaid (min.service level)		7 963	7 963	8 274	9 073	9 073	9 073	9 554	10 069	1 561
Minimum Service Level and Above sub-total					9 248	9 248	8 804	9 660	9 660	10 172
Electricity (< min.service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)		—	—	—	—	—	—	—	—	—
Other energy sources		—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total					—	—	—	—	—	—
Total number of households	5	9 248	9 248	8 804	9 660	9 660	9 660	10 172	10 721	1 662
Refuse:										
Removed at least once a week		—	—	—	—	—	—	—	—	—
Minimum Service Level and Above sub-total					—	—	—	—	—	—
Removed less frequently than once a week		11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 438	2 083
Using communal refuse dump		—	—	—	—	—	—	—	—	—
Using own refuse dump		—	—	—	—	—	—	—	—	—
Other rubbish disposal		—	—	—	—	—	—	—	—	—
No rubbish disposal		—	—	—	—	—	—	—	—	—
Below Minimum Service Level sub-total					11 283	11 283	11 262	12 106	12 106	12 747
Total number of households	5	11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 436	2 083
Households receiving Free Basic Service	7	—	—	—	—	—	—	—	—	—
Water (6 kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (free minimum level service)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed at least once a week)		—	—	—	—	—	—	—	—	—
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8	—	—	—	4 234	4 234	4 234	4 571	4 818	5 083
Water (6 kilolitres per indigent household per month)		—	—	—	4 069	4 069	4 069	4 425	4 664	4 920
Sanitation (free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per indigent household per month)		—	—	—	895	895	895	943	993	1 048
Refuse (removed once a week for indigent households)		—	—	—	5 839	5 839	5 839	6 148	6 460	6 838
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		—	—	—	—	—	—	—	—	—
<b>Total cost of FBS provided</b>		—	—	—	15 036	15 036	15 036	16 086	16 955	17 888
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (Rand per household per month)		—	—	—	—	—	—	—	—	—
Electricity (kwh per household per month)		—	—	—	—	—	—	—	—	—
Refuse (average litres per week)		—	—	—	—	—	—	—	—	—
<b>Revenue cost of subsidised services provided (R'000)</b>	9	—	—	—	—	—	—	—	—	—
Property rates (tariff adjustment) { impermissible values per section 17 of MPRA}		—	—	—	—	—	—	—	—	—
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		—	—	—	306	611	611	—	—	—
Water (in excess of 6 kilolitres per indigent household per month)		—	—	—	—	—	—	—	—	—
Sanitation (in excess of free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—
Electricity/other energy (in excess of 50 kwh per indigent household per month)		—	—	—	—	—	—	—	—	—
Refuse (in excess of one removal a week for indigent households)		—	—	—	—	—	—	—	—	—
Municipal Housing - rental rebates		—	—	—	—	—	—	—	—	—
Housing - top structure subsidies	6	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Total revenue cost of subsidised services provided</b>		—	—	—	306	611	611	—	—	—

## **EXPLANATORY NOTES TO TABLES A2 TO A9**

### **1. Table A2-Budgeted Financial Performance (revenue and expenditure by standardclassification)**

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standardclassification. The modified GFS standard classification divides the municipal services into 15 functionalareas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

### **2. Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure permunicipal vote. This table facilitates the view of the budgeted operating performance in relation to theorganizational structure of the municipality. This means it is possible to present the operating surplus or deficitof a vote.

### **3. Table A4- Budgeted Financial Performance (revenue and expenditure)**

Table A4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scares resources are to be spend on.

### **4. Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source**

Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-yearand single-year appropriations) capital expenditure by standard classification; and the funding sourcesnecessary to fund the capital budget, including information on capital transfers from national and provincialdepartments.

### **5. Table A6- Budgeted Financial Position**

Table A6 is consistent with international standards of good financial management practice and improvesunderstanding of the councilors and management of the impact of the budget on the statement of financialposition (balance sheet).This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets less Liabilities as 'accounting'Community Wealth. The order of items which each group illustrates items in order of liquidity; i.e. assetsreadily converted to cash, or liabilities immediately required to be met from cash, appear first.

### **6. Table A7 -Budgeted Cash Flow Statement**

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It showsthe expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of thebudget.

### **7. Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation**

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular42-Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by the firstlyforecasting the cash and investments ate the year end and secondly reconciling the available funding to theliabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficitwould indicate that the applications exceed the cash and investments available and would be indicative ofnon-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

## **8. Tables A9-Asset Management**

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **2.1. OVERVIEW OF ANNUAL BUDGET PROCESS**

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility set out in section 53 of the Municipal Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee composed of executive political representatives. The Committee's terms of reference include the following:

- **To provide guidance on budget principals;**
- **To consider final budget operational and capital parameters;**
- **To review directorates' budget inputs via budget hearings after tabling of the final budget; and**
- **To review and advice on the outcome of MTREF**

### **PUBLIC PARTICIPATION**

The municipality had the schedule below for the public participation process

WARD	DATE	PLACE	TIME	DEPLOYEES
WARD 1	03-04-2018	Concordia Community Hall	18h00	Mayor, Ward Councillor, PR Councillors, Senior Management and Administration Officers
WARD 2	03-04-2018	Rooiwal	10h00	Speaker, Ward Councillor, PR Councillors, Senior Management and Administration Officers
	03-04-2018	Vioolsdrift	14h00	
WARD 4	03-04-2018	Carolusberg	18h00	
WARD3	04-04-2018	Goodhouse Service Point	10h00	Speaker, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 2 AND 3	04-04-2018	Steinkopf Community Hall	18h00	
WARD4	04-04-2018	Springbok Show Hall	18h00	Mayor, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 4	04-04-2018	Fonteintjie	14h00	
				Mayor , Ward Councillor, PR

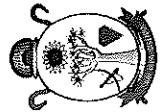
WARD 5	05-04-2018	Libra Hall	18h00	Councillors; Senior Management and Administration Officers
WARD 3	05-04-2018	Bulletrap	14h00	Speaker, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 6	05-04-2018	Okiep Rec Club	18h00	
WARD 9	09-04-2018	Nababeep Junior Club	18h00	Mayor, Ward Councillor, PR Councillors ; Senior Management and Administration Officers
WARD 7	09-04-2018	Matjieskloof Parish Hall	18h00	Speaker, Ward Councillor, Senior Management and Administration Officers
WARD 8	11-04-2018	Komaggas Service Point	18h00	
WARD 8	11-04-2018	Buffelsrivier Community Hall	14h00	Mayor, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 7	11-04-2018	Vaalwater Community Hall	18h00	Speaker, Ward Councillor, PR Councillors; Senior Management and Administration Officers



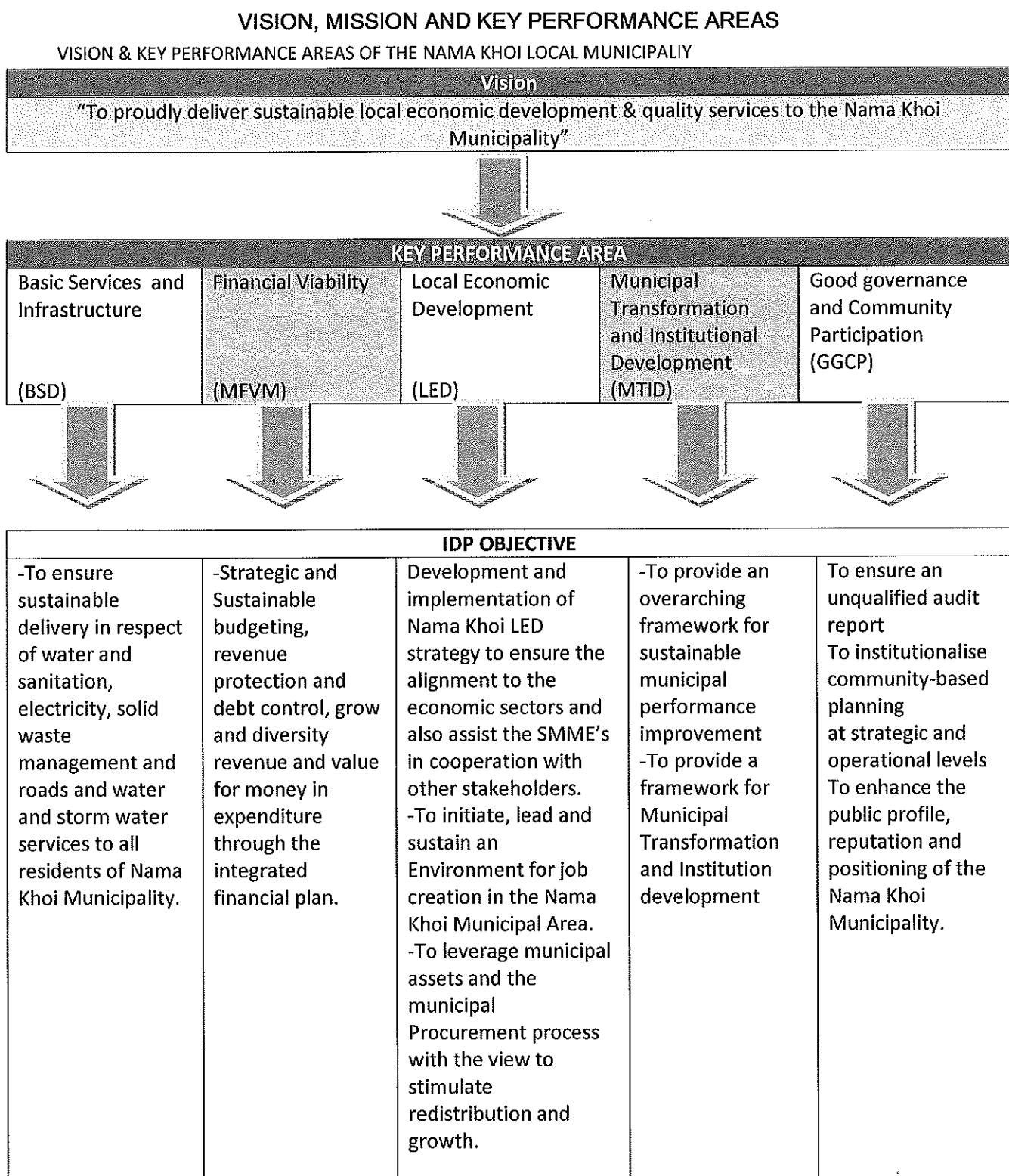
## COMMUNITY PARTICIPATION PROGRAMME – BUDGET 2018/19: Notices No. 34/2018

In terms of Municipal Systems Act 32 of 2000, municipalities are required to review Integrated Development Plans annually in consultation with its communities. Herewith notices that community participation processes will take place in all wards in the Nama Khoi Municipal area for inputs on the Budget and IDP processes 2018/2019.

WARD	DATE	PLACE	TIME	DEPLOYEES
WARD 1	17-04-2018	Concordia Community Hall	18h00	Mayor, Ward Councillor, PR Councillors, Senior Management and Administration Officers
WARD 2	16-04-2018	Violsdrift	17h00	Speaker, Ward Councillor, PR Councillors, Senior Management and Administration Officers
WARD3	16-04-2018	Goodhouse Service Point	10h00	Speaker, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD4	24-04-2018	Springbok Show Hall	18h00	Mayor, Ward Councillor, PR Councillors; Senior Management and Administration Officers
	18-04-2018	Fonteintjie	18h00	
WARD 5	19-04-2018	Libra Hall	18h00	Mayor , Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 3	17-04-2018	Bulletrap	16h00	Speaker, Ward Councillor, PR Councillors; Senior Management and Administration Officers



## 2.2 Overview of alignment of annual budget with IDP



NC062 Nama Khoi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Sustaining the Natural and Built Environment	Climate protection and pollution minimisation	A		-	-	-	-	-	-	-	-	-	
Sustaining the Natural and Built Environment	Develop, manage and regulate the built and natural environment	B		-	-	-	1 247	1 247	1 247	1 313	1 384	1 460	
Quality Living Environment	Meet service needs and address backlogs	C		-	-	-	155 017	155 017	155 017	163 748	162 472	170 980	
Safe, Healthy and Secure Environment	Promoting the safety of citizens	D		-	-	-	2 358	2 358	2 358	2 483	2 617	2 761	
Safe, healthy and Secure Environment	Promoting the health of citizens	F		-	-	-	28	28	28	30	31	33	
Embracing our Cultural Diversity	Promote sport and recreation within the town	G		-	-	-	92	92	92	97	102	107	
Good Governance	Ensure accessibility and promote governance.	H		-	-	-	56	56	56	59	62	66	
Good Governance	Create an efficient, effective and accountable administration	I		-	-	-	4 077	4 077	4 077	10 725	3 029	3 141	
Financial Viability and Sustainability	Strategic and sustainable budgeting, Grow and diversify our revenues and Value for money expenditure	J		194 721	228 904	231 668	94 347	102 362	102 362	103 567	110 803	118 450	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	194 721	228 904	231 668	257 221	265 236	265 236	282 021	280 500	296 997

NC062 Nama Khoi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective R thousand	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Sustaining the Natural and Built Environment	Climate protection and pollution minimisation	A		-	-	-	2 275	2 275	2 275	1 562	1 670	1 801	
Sustaining the Natural and Built Environment	Develop, manage and regulate the built and natural environment	B		-	-	-	2 230	2 230	2 230	16 148	16 303	16 404	
Quality Living Environment	Meet service needs and address backlog	C		-	-	-	175 735	175 735	175 735	172 779	182 501	195 194	
Safe, Healthy and Secure Environment	Promoting the safety of citizens	D		-	-	-	8 673	8 673	8 673	8 896	9 487	10 197	
Safe, Healthy and Secure Environment	Promoting the health of citizens	F		-	-	-	805	805	805	453	476	501	
Embracing our Cultural Diversity	Promote sport and recreation within the town	G		-	-	-	2 764	2 764	2 764	5 106	5 286	5 501	
Good Governance	Ensure accessibility and promote governance.	H		-	-	-	12 500	12 500	12 500	11 927	12 619	13 410	
Good Governance	Create an efficient, effective and accountable administration	I		-	-	-	44 014	44 516	44 516	56 231	50 745	54 170	
Financial Viability and Sustainability	Strategic and sustainable budgeting, Grow and diversify our revenues and Value for money expenditure	J		255 863	258 448	302 870	41 748	41 748	41 748	51 857	52 939	48 269	
Allocations to other priorities													
Total Expenditure				1	255 863	258 448	302 870	290 746	291 248	291 248	324 960	332 025	345 529

NC062 Nama Khoi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Sustaining the Natural and Built Environment	Climate protection and pollution minimisation	A		-	-	-	-	-	-	-	-	-	
Sustaining the Natural and Built Environment	Develop, manage and regulate the built and natural environment	B		-	-	-	-	-	-	-	-	-	
Quality Living Environment	Meet service needs and address backlogs	C		14 874	24 055	17 476	24 774	32 579	32 579	23 384	17 793	17 092	
Safe, Healthy and Secure Environment	Promoting the safety of citizens	D		-	-	-	-	-	-	-	-	-	
Safe, Healthy and Secure Environment	Promoting the health of citizens	F		-	-	-	-	-	-	-	-	-	
Embracing our Cultural Diversity	Promote sport and recreation within the town	G		-	-	-	-	-	-	-	-	-	
Good Governance	Ensure accessibility and promote governance.	H		-	-	-	-	-	-	-	-	-	
Good Governance	Create an efficient, effective and accountable administration	I		-	-	-	-	-	-	-	-	-	
Financial Viability and Sustainability	Strategic and sustainable	J	3				-						
Total Capital Expenditure				1	14 874	24 055	17 476	24 774	32 579	32 579	23 384	17 793	17 092

## 2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

### Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, Nama Khoi municipality did not have a performance management system, however the municipality has developed and will implement a performance management system in the current financial year,

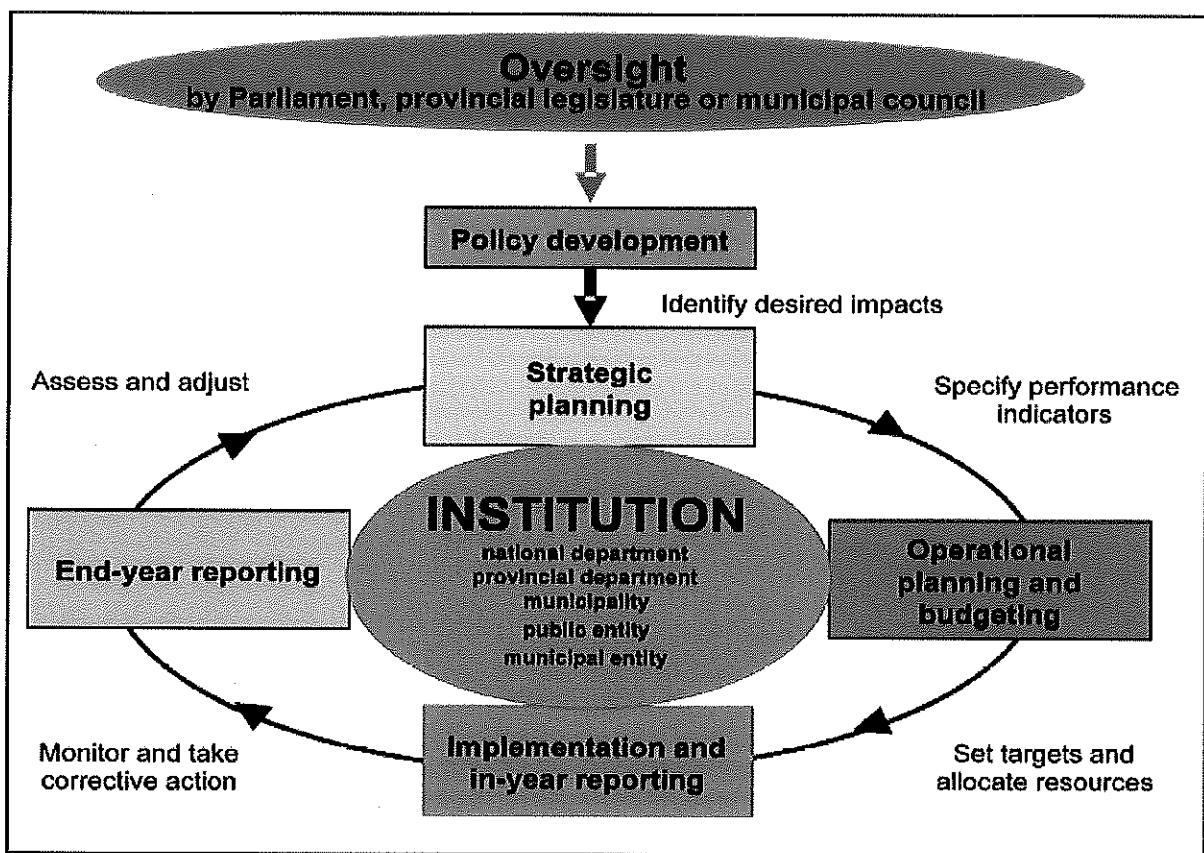


Figure 1 Planning, budgeting and reporting cycle

NC062 Nama Khoi - Supporting Table SA8 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.8%	1.6%	1.4%	0.3%	0.3%	0.3%	0.3%	2.3%	2.3%	2.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.9%	2.5%	2.4%	0.5%	0.5%	0.6%	0.5%	3.5%	3.6%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	21.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.3	0.5	0.4	0.2	0.2	0.6	0.6	0.4	0.3	0.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.3	0.5	0.4	0.2	0.2	0.6	0.6	0.4	0.3	0.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.0	0.0
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment level %)	Last 12 Mths Receipts/Last 12 Mths Billing	95.3%	96.2%	88.7%	88.7%	96.0%	95.8%	95.8%	95.8%	89.5%	91.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		95.3%	96.2%	88.7%	96.0%	95.8%	95.8%	95.8%	90.1%	91.1%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.4%	12.1%	10.7%	8.0%	7.8%	13.3%	13.3%	12.3%	12.1%	11.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	60.0%	70.0%	80.0%
Creditors to Cash and Investments		630.1%	969.3%	1858.1%	2804.7%	3025.5%	594.7%	594.7%	652.6%	8000.2%	13142.1%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)		12 136 198	9 448 570							
	Total Cost of Losses (Rand '000)		5 536 846	5 580 027							
	% Volume (units purchased and generated less units sold)/units purchased and generated	0.00%	19.00%	15.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Distribution Losses (2)	Total Volume Losses (kL)		1 698 967	1 677 581							
	Total Cost of Losses (Rand '000)		5 715 583	6 420 017							
	% Volume (units purchased and generated less units sold)/units purchased and generated	0.00%	19.60%	21.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	35.4%	36.3%	37.4%	35.6%	34.6%	34.6%	34.6%	33.9%	35.6%	36.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.9%	38.0%	38.2%	37.9%	36.8%	36.8%	36.8%	36.1%	38.0%	38.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.3%	4.5%	5.8%	6.0%	5.8%	5.8%	5.8%	6.4%	6.3%	6.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	24.3%	21.4%	20.5%	19.0%	18.5%	18.5%	18.5%	18.6%	18.4%	17.4%
<b>IDP regulation financial viability indicators</b>											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	49.8	94.6	115.1	123.6	123.6	47.1	51.0	47.6	50.5	
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.6%	17.3%	14.5%	10.6%	10.6%	18.1%	18.1%	16.7%	16.1%	16.2%
III. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	1.8	1.2	0.6	0.2	0.2	0.6	0.6	0.8	0.1	0.0

## Blue Drop

### Regulatory Impression

Nama Khoi Municipality performed essentially the same in the 2014 Blue Water Services Audit with a score of 63.9% compared to the Blue Drop 2012 score of 63.5%. The Municipality is encouraged to continue to build on the improvements achieved.

The Municipality is congratulated with the good quality documents produced such as the excellent, comprehensive and well documented Water Safety Plans (WSP) developed through a consultative process. The Municipality is encouraged to judiciously implement them. Nama Khoi also provided Water Use Efficiency and Water Loss Management information per system and that is acknowledged. Note that the water safety plans for the system where Sedibeng Water (SW) is the provider have not been uploaded on BDS and that should be done.

The Buffelsrivier, Komaggas, Vioolsdrift, Rooiwal and Goodhouse systems are fully supplied by the Nama Khoi Municipality itself, while Sedibeng (Namaqua) Water supplies bulk water to the remaining 10 systems from Henkries WTP. These ten systems could be incorporated into one system as these supply 10 towns, but is only one treatment works.

Of concern at Nama Khoi is the following: lack of free chlorine measurement despite some microbiological failures; lack of a full SANS 241 analysis on the water sources and distribution; multiple microbiological failures at Buffelsrivier, Vioolsdrif and insufficient number of samples being taken for microbiological analyses being done; insufficient number of determinants being analysed for operational and aesthetic compliance; insufficient supervisor and process control competencies in the different systems; and lack of water use efficiency and water loss management information for the systems where Sedibeng Water is the provider.

Based on the above Audit results, the DWS has serious concerns on the lack of information or poor microbiological drinking water quality and the resultant risk to consumers of the Buffelsrivier, Goodhouse, Rooiwal, Vioolsdrif, Henkries-Carolusberg- and Henkries-Concordia water supply systems. These concerns have to be addressed as a matter of urgency and drinking water quality results and appropriate actions must be communicated to consumers should the water be found to be unfit for human consumption.

The Municipality and Sedibeng Water should develop a Blue Drop Improvement Plan to progressively address the concerns and improve water service provision in the different systems. Urgent and immediate intervention is needed in the systems where the

microbiological quality failed. The Municipality and SW should manage the systems to ensure that the water quality and quantity are monitored and managed appropriately.

The overall 2014 Risk Rating for Nama Khoi is medium at 55%. Note that this value is based on the specific areas indicated below.

The Process Control Risk Rating is low to high. This risk reflects compliance in terms of the draft Regulation 813.

The Drinking Water Quality Risk Rating was low to high. The Risk Management Risk Rating was very low.

### **Green Drop**

### **Regulatory Impression**

NamaKhoi LM is commended for their diligence in uploading data to the GDS. Log sheets and inspection reports are available for most sites. Well done. The technical staff may be more consistent in completing the records. The municipality is applauded for the allocation of funds and resources to support the work on pumpsets, fences, biofilters, and O&M. The improvement in working conditions for the PCs is encouraging (PC cabins) and set a benchmark for the province.

The risk rating of the Concordia, Komaggas and Okiep plants have improved significantly, which is attributed to the “No Monitoring Required” allowed by the Regulator on the final effluent quality. The municipality is to note however, that this risk profile may change if an Authorisation which stipulates NMR is not presented at however, that this risk profile may change if an Authorisation which stipulates NMR is not presented at the next Green Drop Audit. Monitoring of the groundwater system through boreholes is also required.

Carolusberg, Nababeep, Springbok and Steinkopf plants are all categorised as high risk largely due to erratic monitoring, poor compliance and inadequate flow monitoring. The Regulator is particularly concerned about the Bergsig plant which is rated critical due to hydraulic overload, erratic monitoring, inadequate supervisory and process control and general poor O&M. The Municipal officials display a positive attitude and it is believed that with management support and appropriate allocation of resources that the score of 34.15% achieved during the 2013 assessment can be improved. The Regulator holds high anticipation that the municipality will elevate its GD score to >60% if the risk based process is followed and presented.

## **2.4 OVERVIEW OF BUDGET-RELATED POLICIES**

### **Overview of budget related-policies**

**The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.**

#### **Budget Policies**

The following are policies that govern the municipality's budget, compilation and/or implementation thereof:

## **LYS VAN BELEIDE**

### **CORPORATIVE SERVICES**

OCCUPATIONAL HEALTH AND SAFETY  
WERWING EN SELEKTERINGS BELEID  
STUDENT ASSISTANCE BELEID  
EDUCATION TRAINING AND DEVELOPMENT  
STUDY AID AND LEAVE  
VERLOF BELEID  
ESSENSIELE MOTORVOERTUIG BELEID  
REIS-EN-VERBLYF BELEID

### **BUDGET & TREASURY**

INDIGENT POLICY  
PROPERTY RATE POLICY  
CREDIT CONTROL POLICY  
CASH INVESTMENT POLICY

### **OFFICE OF THE MUNICIPAL MANAGER**

DISASTER MANAGEMENT POLICY  
UNIFORM DRESS CODE POLICY  
HULPVERLENING BELEID

ANTI CORRUPTION STRATEGY AND FRAUD PREVENTION POLICY  
NAMA KHOI RISK MTGT POLICY  
IMPLEMENTATION PLAN  
RISK MANAGEMENT COMMITTEE CHARTER  
NAMA KHOI MUN RM STRATEGY  
TERMS OF REFERENCE – ETHICS COMMITTEE

COMMUNICATION POLICY  
AUDIT COMM CHARTER  
PMS POLICY

### **COMMUNITY SERVICES**

GRONDVERVREEMDINGSBELEID  
INFORMELE HANDELSBELEID  
BEGRAFPLASE BELEID  
GEMEENSKAPSALBELEID  
SPORT & REKREASIE BELEID  
TAXI RANK & BUS RANK BELEID  
TYDELIKE SLUITING VAN STRATE  
BELEID VIR KROEË, NAGKLUBS & TAVERNE'S  
HUISWINKEL BELEID

## **2.5. Overview of budget assumptions**

### **2.5.1. General inflation outlook and its impact on the municipal activities**

There are five key factors that have been taken into consideration in the compilation of the 2018/19 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 29 per cent of total operating expenditure in the 2018/19 MTREF.

Headlines mentioned by National Treasury in circular 91 were taken into consideration when compiling 2018/19 MTREF

<b>HEADLINES INFLATION FORECASTS AS PER NATIONAL TREASURY GUIDELINES CIRCULAR 91</b>		
<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
5.3%	5.4%	5.5%

A provision for 5.9 per cent increase in salaries has been made.

### **2.5.2. Interest rates for borrowing and investment of funds**

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. Please note after consultation with ABSA Bank the municipality made provision for the possible payments of towards a new fleet,

### **2.5.3. Collection rate for revenue services**

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

Cash receipts as per SA10 are assumed to be 89.7 per cent of billings. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

### **2.5.4. Growth or decline in tax base of the municipality**

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

#### **2.5.5. Salary increases**

NamaKhoi municipality has made provision for a 5.9% salary increase for 2018/19 draft budget.

#### **2.5.6. Impact of national, provincial and local policies**

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

#### **2.5.7. Ability of the municipality to spend and deliver on the programmes**

It is estimated that a spending rate of at least 90 per cent is achieved on operating expenditure.

In order to be able to implement all projects in the budget the municipality will need to strictly implement its credit control policy. The municipality will strive to have stricter control over free basic services uses in the new financial year.

## 2.6. Overview of budget funding

NC062 Nama Khoi Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	30 020	18 992	11 295	4 000	3 708	10 708	10 708	16 916	1 395	934
Cash + investments at the yr end less applications - R'000	18(1)b	2	(134 121)	(141 306)	(178 352)	16 072	11 302	22 424	22 424	9 746	10 179	13 466
Cash year end/monthly employee/supplier payments	18(1)b	3	1.8	1.2	0.6	0.2	0.2	0.6	0.6	0.8	0.1	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(61 141)	(29 544)	(71 202)	(33 524)	(26 011)	(26 011)	(26 011)	(42 039)	(51 524)	(48 532)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.4%	2.0%	3.2%	(5.7%)	(6.0%)	(6.0%)	2.3%	(2.3%)	0.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	100.8%	92.1%	86.5%	93.8%	90.4%	90.4%	90.4%	89.7%	90.6%	94.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	17.1%	6.3%	17.3%	5.7%	5.7%	5.7%	5.7%	10.1%	9.1%	5.0%
Capital payments % of capital expenditure	18(1)c;19	8	428.3%	87.8%	106.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	4.1%	(9.6%)	(20.1%)	0.0%	70.5%	0.0%	70.5%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)j	13	1.6%	1.4%	1.9%	2.5%	2.5%	2.1%	2.6%	2.6%	2.7%	3.0%
Asset renewal % of capital budget	20(1)(v)j	14	0.0%	0.0%	0.0%	20.2%	22.4%	22.4%	0.0%	0.0%	0.0%	0.0%

Supporting Indicators												
% Incr total service charges (incl prop rates)	18(1)a			11.4%	8.0%	9.2%	0.3%	0.0%	0.0%	8.3%	3.7%	6.1%
% Incr Property Tax	18(1)a			(4.5%)	23.7%	4.4%	3.3%	0.0%	0.0%	7.8%	5.4%	5.5%
% Incr Service charges - electricity revenue	18(1)a			8.8%	6.7%	12.4%	0.0%	0.0%	0.0%	5.3%	1.5%	7.0%
% Incr Service charges - water revenue	18(1)a			42.0%	(5.6%)	9.7%	(3.2%)	0.0%	0.0%	21.1%	5.4%	5.5%
% Incr Service charges - sanitation revenue	18(1)a			25.1%	(0.7%)	8.4%	0.0%	0.0%	0.0%	2.9%	5.4%	5.5%
% Incr Service charges - refuse revenue	18(1)a			15.2%	8.9%	7.7%	0.0%	0.0%	0.0%	6.3%	5.4%	5.5%
% Incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		132 589	147 727	159 583	174 306	174 845	174 845	174 845	189 397	196 360	208 411
Service charges			132 589	147 727	159 583	174 306	174 845	174 845	174 845	189 397	196 360	208 411
Property rates			35 814	34 188	42 273	44 117	45 554	45 554	45 554	49 087	51 738	54 584
Service charges - electricity revenue			60 255	65 639	69 912	78 579	78 579	78 579	78 579	82 720	83 922	89 769
Service charges - water revenue			19 168	27 222	25 700	28 194	27 297	27 297	27 297	33 053	34 838	36 754
Service charges - sanitation revenue			7 940	9 935	9 883	10 692	10 692	10 692	10 692	11 005	11 599	12 237
Service charges - refuse removal			9 414	10 844	11 814	12 724	12 724	12 724	12 724	13 532	14 263	15 047
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			702	1 812	1 809	1 657	1 267	1 267	1 267	1 268	1 336	1 410
Capital expenditure excluding capital grant funding			-	2 705	2 932	-	7 000	7 000	7 000	-	-	-
Cash receipts from ratepayers	18(1)a		145 396	149 238	150 555	174 969	175 199	175 199	175 199	180 744	189 524	209 395
Ratepayer & Other revenue	18(1)a		144 290	162 098	174 094	186 645	193 855	193 855	193 855	201 526	209 144	221 898
Change in consumer debtors (current and non-current)			(1 383)	1 019	(2 469)	(4 709)	(4 709)	8 457	8 457	13 165	-	-
Operating and Capital Grant Revenue	18(1)a		48 900	64 898	56 467	69 215	70 020	70 020	70 020	71 311	69 055	72 871
Capital expenditure - total	20(1)(v)j		14 874	24 055	17 476	24 774	32 579	32 579	32 579	23 384	17 793	17 092
Capital expenditure - renewal	20(1)(v)j		-	-	-	5 000	7 300	7 300	-	-	-	-

<b>Supporting benchmarks</b>											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									46 132	50 267	54 584
DoRA capital grants total MFY									23 384	17 793	17 092
Provincial operating grants									1 795	995	995
Provincial capital grants									—	—	—
District Municipality grants									—	—	—
Total gazetted/advised national, provincial and district grants									71 311	69 055	72 671
Average annual collection rate (arrears inclusive)											
<b>DoRA operating</b>											
Equitable Share									43 917	47 587	51 472
Local Government Financial Management Grant									2 215	2 680	3 112
Expanded Public Works Programme Integrated Grant for Municipalities									—	—	—
									46 132	50 267	54 584
<b>DoRA capital</b>											
Municipal Infrastructure Grant									14 384	14 593	15 172
Water Services Infrastructure Grant									5 000	—	—
Integrated National Electrification Programme Grant (Municipality)									4 000	3 200	1 920
									23 384	17 793	17 092
<b>Trend</b>											
Change in consumer debtors (current and non-current)	(1 383)	1 019	(2 489)	8 457	13 165	—	—	—	—	—	—

<b>Total Operating Revenue</b>		185 933	213 565	218 341	232 447	239 657	239 657	239 657	258 637	262 707	279 905
<b>Total Operating Expenditure</b>		255 863	258 448	302 870	290 746	291 248	291 248	291 248	324 960	332 025	345 529
<b>Operating Performance Surplus/(Deficit)</b>		(69 930)	(44 883)	(84 529)	(58 288)	(51 590)	(51 590)	(51 590)	(66 323)	(69 317)	(65 624)
<b>Cash and Cash Equivalents (30 June 2012)</b>									16 916		
<b>Revenue</b>											
% Increase in Total Operating Revenue			14.9%	2.2%	6.5%	3.1%	0.0%	0.0%	7.9%	1.6%	6.5%
% Increase in Property Rates Revenue			(4.5%)	23.7%	4.4%	3.3%	0.0%	0.0%	7.6%	5.4%	5.5%
% Increase in Electricity Revenue			8.6%	6.7%	12.4%	0.0%	0.0%	0.0%	5.3%	1.5%	7.0%
% Increase in Property Rates & Services Charges			11.4%	8.0%	9.2%	0.3%	0.0%	0.0%	8.3%	3.7%	6.1%
<b>Expenditure</b>											
% Increase in Total Operating Expenditure				1.0%	17.2%	(4.0%)	0.2%	0.0%	11.6%	2.2%	4.1%
% Increase in Employee Costs				17.7%	5.5%	1.4%	0.0%	0.0%	5.8%	6.9%	7.9%
% Increase in Electricity Bulk Purchases				6.0%	8.8%	(24.9%)	0.0%	0.0%	7.3%	8.3%	9.3%
Average Cost Per Budgeted Employee Position (Remuneration)				285599.6956	216549.079				0		
Average Cost Per Councillor (Remuneration)				303903.1176	223846.625				0		
R&M % of PPE				1.6%	1.4%	1.9%	2.6%	2.1%	2.6%	2.7%	3.0%
Asset Renewal and R&M as a % of PPE				2.0%	1.0%	2.0%	7.0%	6.0%	5.0%	2.0%	3.0%
Debt Impairment % of Total Billable Revenue				17.1%	6.3%	17.3%	5.7%	5.7%	5.7%	10.1%	9.1%
<b>Capital Revenue</b>											
Internally Funded & Other (R'000)				—	2 705	2 932	—	7 000	7 000	—	—
Borrowing (R'000)				—	—	—	—	—	—	—	—
Grant Funding and Other (R'000)				14 874	21 350	14 644	24 774	25 579	25 579	23 384	17 793
Internally Generated funds % of Non Grant Funding				0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding				100.0%	88.6%	83.2%	100.0%	78.5%	78.5%	100.0%	100.0%
<b>Capital Expenditure</b>											
Total Capital Programme (R'000)				14 874	24 055	17 476	24 774	32 579	32 579	23 384	17 793
Asset Renewal				—	—	—	—	5 000	7 300	—	—
Asset Renewal % of Total Capital Expenditure				0.0%	0.0%	0.0%	20.2%	22.4%	22.4%	0.0%	0.0%
<b>Cash</b>											
Cash Receipts % of Rate Payer & Other				100.8%	92.1%	88.6%	93.6%	90.4%	90.4%	89.7%	90.6%
Cash Coverage Ratio				0	0	0	0	0	0	0	0
<b>Borrowing</b>											
Credit Rating (2009/10)										0	
Capital Charges to Operating				2.8%	1.6%	1.4%	0.3%	0.3%	0.3%	2.3%	2.3%
Borrowing Receipts % of Capital Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>											
Surplus/(Deficit)				(134 121)	(141 306)	(178 352)	16 072	11 302	22 424	22 424	9 748
<b>Free Services</b>											
Free Basic Services as a % of Equitable Share				0.0%	0.0%	0.0%	37.2%	37.2%	37.2%		
Free Services as a % of Operating Revenue (excl operational transfers)				0.0%	0.0%	0.0%	0.2%	0.3%	0.3%	0.0%	0.0%
<b>High Level Outcome of Funding Compliance</b>											
Total Operating Revenue				185 933	213 565	218 341	232 447	239 657	239 657	258 637	262 707
Total Operating Expenditure				255 863	258 448	302 870	290 746	291 248	291 248	324 960	332 025
Surplus/(Deficit) Budgeted Operating Statement				(69 930)	(44 883)	(84 529)	(58 288)	(51 590)	(51 590)	(66 323)	(69 317)
Surplus/(Deficit) Considering Reserves and Cash Backing				(134 121)	(141 306)	(178 352)	16 072	11 302	22 424	22 424	9 748
MTREF Funded (t) / Unfunded (0)	15	0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓

### 2.6.1.1. Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

### 2.6.1.2. Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

#### **2.6.1.3. *Monthly average payments covered by cash or cash equivalents***

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

#### **2.6.1.4. *Surplus/deficit excluding depreciation offsets***

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

#### **2.6.1.5. *Property Rates/service charge revenue as a percentage increase less macro inflation target***

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

#### **2.6.1.6. *Cash receipts as a percentage of ratepayer and other revenue***

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. The municipality has a funded budget for the budgeted year as well as the outer financial years.

#### **2.6.1.7. *Debt impairment expense as a percentage of billable revenue***

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

#### **2.6.1.8. *Capital payments percentage of capital expenditure***

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.

**2.6.1.9. *Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)***

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. The municipality's capital budget at this stage, only consist of grant funding.

**2.6.1.10. *Transfers/grants revenue as a percentage of Government transfers/grants available***

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The Municipality has budgeted for all transfers. The municipality intends to spend 100% of its allocated grants.

**2.6.1.11. *Consumer debtors change (Current and Non-current)***

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

**2.6.1.12. *Repairs and maintenance expenditure level table 34c***

This measure must be considered important within the context of the funding measures criteria, because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

**2.6.1.13. *Asset renewal/rehabilitation expenditure level***

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. The municipality currently is reliant on grant funding for the renewal of its assets.

## MBRR SA15 – Detail Investment Information

NC062 Nama Khoi - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year #1 2019/20	Budget Year #2 2020/21
R thousand										
<u>Parent municipality</u>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		24 055	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	24 055	-	-	-	-	-	-	-	-
<u>Entites</u>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entites sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		24 055	-	-	-	-	-	-	-	-

## MBRR SA16 – Investment particulars by maturity

MBRR SA16 – Investment particulars by maturity														
Investment Type	IS	Period Invested	Period Invested	Capital Gains (loss)	Value of Net Assets	Investor	Commission Paid	Commission Received	Applicable Investment	Properties	Investor Listed	Final Return Received A	Investment Return B	Comments
Non-investment Assets	1	Yield A												
Real Assets														
None														
Equity Assets														
Equity														
None														
Other Assets														
DR. INVESTMENT RECEIVED	1													

## Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2018/19 medium-term capital program: Sources of capital revenue over the MTREF

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class													
Description R thousand	Ref 1	2014/15		2015/16		2016/17		Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21			
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		13 920	23 027	15 880	1 500	1 500	1 500	23 384	14 583	15 172			
Roads Infrastructure		10 133	676	5 300	—	—	—	3 902	3 959	4 115			
Roads		10 135	676	6 000	—	—	—	3 902	3 959	4 115			
Road Structures		—	—	—	—	—	—	—	—	—			
Road Furniture		—	—	—	—	—	—	—	—	—			
Capital Spares		—	—	—	—	—	—	—	—	—			
Storm water Infrastructure		—	—	—	—	—	—	—	—	—			
Drainage Collection		—	—	—	—	—	—	—	—	—			
Storm water Conveyance		—	—	—	—	—	—	—	—	—			
Attenuation		—	—	—	—	—	—	—	—	—			
Electrical Infrastructure		1 649	5 800	2 612	1 500	1 500	1 500	4 000	—	—			
Power Plants		—	—	—	—	—	—	—	—	—			
HV Substations		—	—	—	—	—	—	—	—	—			
HV Switching Station		—	—	—	—	—	—	—	—	—			
HV Transmission Conductors		1 649	5 800	2 612	—	—	—	—	—	—			
MV Substations		—	—	—	—	—	—	—	—	—			
MV Switching Stations		—	—	—	—	—	—	—	—	—			
MV Networks		—	—	—	—	—	—	4 000	—	—			
LV Networks		—	—	—	—	—	—	—	—	—			
Capital Spares		—	—	—	—	—	—	—	—	—			
Water Supply Infrastructure		340	1 171	—	—	—	—	7 250	2 283	2 373			
Dams and Weirs		340	1 171	—	—	—	—	—	—	—			
Storage		—	—	—	—	—	—	—	—	—			
Reservoirs		—	—	—	—	—	—	—	—	—			
Pump Stations		—	—	—	—	—	—	—	—	—			
Water Treatment Works		—	—	—	—	—	—	5 000	—	—			
Bulk Mains		—	—	—	—	—	—	2 250	2 283	2 373			
Distribution		—	—	—	—	—	—	—	—	—			
Distribution Points		—	—	—	—	—	—	—	—	—			
PRV Stations		—	—	—	—	—	—	—	—	—			
Capital Spares		—	—	—	—	—	—	—	—	—			
Sanitation Infrastructure		1 795	15 358	7 253	—	—	—	8 232	8 352	8 683			
Pump Station		—	—	—	—	—	—	—	—	—			
Reticulation		—	—	—	—	—	—	8 232	8 352	8 683			

NC062 Nama Khoi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class																
Description R thousand	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21						
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class																
Infrastructure		-	-	-	-	13 274	13 974	15 974	-	3 200	1 920					
Roads Infrastructure		-	-	-	-	6 687	2 500	2 500	-	-	-					
Roads		-	-	-	-	6 687	2 500	2 500	-	-	-					
Road Structures		-	-	-	-	-	-	-	-	-	-					
Road Furniture		-	-	-	-	-	-	-	-	-	-					
Capital Spares		-	-	-	-	-	-	-	-	-	-					
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-					
Drainage Collection		-	-	-	-	-	-	-	-	-	-					
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-					
Attenuation		-	-	-	-	-	-	-	-	-	-					
Electrical Infrastructure		-	-	-	-	3 500	3 500	3 500	-	3 200	1 920					
Power Plants		-	-	-	-	-	-	-	-	-	-					
HV Substations		-	-	-	-	-	-	-	-	3 200	1 920					
HV Switching Station		-	-	-	-	-	-	-	-	-	-					

### MBRR Table SA 17 - Detail of borrowings

NC062 Nama Khoi - Supporting Table SA17 Borrowing																
Borrowing- Categorised by type R thousand	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21						
Parent municipality																
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local registered stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Installment Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Financial Leases		518	-	-	-	244	244	244	-	-	-	-	-	-	-	
PPP Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Marketable Bonds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bankers Acceptances		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Financial derivatives		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Securities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipality subtotal	1	518	-	-	-	244	244	244	-	-	-	-	-	-	-	

## MBRR Table SA 18 - Capital transfers and grants receipts

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts										
Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government		38 829	40 430	41 128	42 548	42 548	42 548	46 132	50 267	54 584
Local Government Equitable Share		35 295	36 818	38 318	40 403	40 403	40 403	43 917	47 537	51 472
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1 600	1 675	1 810	2 145	2 145	2 145	2 215	2 680	3 112
Municipal Systems Improvement Grant		934	933	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme		1 000	1 007	1 000	-	-	-	-	-	-
Provincial Government		1 067	3 085	1 689	1 893	1 893	1 893	1 795	935	935
Libraries, Archives and Museums - Library S		1 067	3 085	1 689	893	893	893	795	995	995
Expanded Public Works Programme		-	-	-	1 000	1 000	1 000	1 000	-	-
Housing		-	-	-	-	-	-	-	-	-
District Municipality:										
NOM		-	-	500	-	-	-	-	-	-
-		-	-	500	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other grant providers		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	39 896	43 514	43 327	44 441	44 441	44 441	47 927	51 252	55 579
<u>Capital Transfers and Grants</u>										
National Government		16 979	21 339	13 927	24 774	24 774	24 774	23 384	17 793	17 092
Integrated National Electrification Programme		1 000	6 000	-	5 000	5 000	5 000	4 000	3 200	1 920
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		13 979	14 245	13 927	14 774	14 774	14 774	14 384	14 593	15 172
Water Services Infrastructure Grant		2 000	1 094	-	5 000	5 000	5 000	5 000	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	233	-	805	805	-	-	-
Library Grant		-	-	233	-	805	805	-	-	-
District Municipality:										
NOM		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other grant providers		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	16 979	21 339	14 163	24 774	25 579	25 579	23 384	17 793	17 092
TOTAL RECEIPTS OF TRANSFERS & GRANTS		55 875	54 954	57 487	89 215	70 020	70 020	71 311	69 055	72 671

## **Cash Flow Management**

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

## MBRR Table A7 - Budget cash flow statement

NC062 Nama Khol - Table A7 Budgeted Cash Flows											
Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Property rates		34 691	33 167	36 418	41 643	43 081	43 081	44 179	47 082	51 855	
Service charges		91 621	108 952	105 142	125 766	124 478	124 478	126 465	131 782	146 239	
Other revenue		19 084	7 119	8 995	7 579	7 640	7 640	10 101	10 660	11 302	
Government - operating	1	88 318	42 479	55 918	44 441	44 441	44 441	44 441	47 927	51 262	
Government - capital	1	-	-	-	24 774	25 579	25 579	25 579	23 384	17 793	
Interest		5 945	1 785	1 107	1 361	1 361	1 361	1 361	3 899	4 129	
Dividends		-	-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees		(160 669)	(180 307)	(192 785)	(220 931)	(221 433)	(214 433)	(214 433)	(232 084)	(260 495)	
Finance charges		(7 085)	(2 946)	(3 619)	(750)	(750)	(750)	(750)	-	-	
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>71 906</b>	<b>10 248</b>	<b>11 276</b>	<b>23 884</b>	<b>24 397</b>	<b>31 397</b>	<b>31 397</b>	<b>23 870</b>	<b>2 213</b>	<b>16 566</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	7 000	7 000	7 000	7 000	-	
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	(1 039)	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	
Payments											
Capital assets		(63 698)	(21 127)	(18 534)	(24 774)	(32 579)	(32 579)	(32 579)	(23 384)	(17 793)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(63 698)</b>	<b>(21 127)</b>	<b>(18 534)</b>	<b>(24 774)</b>	<b>(32 579)</b>	<b>(32 579)</b>	<b>(25 579)</b>	<b>(17 423)</b>	<b>(17 793)</b>	<b>(17 092)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans		195	591	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		2 395	407	187	319	319	319	319	5	60	
Payments											
Repayment of borrowing		-	(1 144)	(627)	(160)	(160)	(160)	(160)	(244)	-	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2 589</b>	<b>(147)</b>	<b>(440)</b>	<b>158</b>	<b>158</b>	<b>158</b>	<b>(239)</b>	<b>60</b>	<b>65</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	10 797	(11 026)	(7 698)	(731)	(1 023)	5 977	5 977	6 208	(15 520)	
Cash/cash equivalents at the year end:	2	19 224	30 017	18 992	4 731	4 731	4 731	4 731	10 708	16 916	
		30 020	18 992	11 295	4 000	3 708	10 708	10 708	16 916	1 395	
										934	

## MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

NC062 Nama Khol - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash and Investments available</b>											
Cash/cash equivalents at the year end	1	30 020	18 992	11 295	4 000	3 708	10 708	10 708	16 916	1 395	934
Other current investments > 90 days		—	—	—	0	0	0	0	(0)	(0)	(0)
Non current assets - Investments	1	—	—	—	—	—	—	—	—	—	—
<b>Cash and Investments available:</b>		<b>30 020</b>	<b>18 992</b>	<b>11 295</b>	<b>4 000</b>	<b>3 708</b>	<b>10 708</b>	<b>10 708</b>	<b>16 916</b>	<b>1 395</b>	<b>934</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		—	—	—	—	—	—	—	—	—	—
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	—	—	—	—	—	—	—	—	—	—
Other working capital requirements	3	164 142	160 298	189 646	(12 072)	(7 594)	(11 716)	(11 716)	7 170	(8 783)	(12 552)
Other provisions		—	—	—	—	—	—	—	—	—	—
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	—	—	—	—	—	—	—	—	—	—
<b>Total Application of cash and investments:</b>		<b>164 142</b>	<b>160 298</b>	<b>189 646</b>	<b>(12 072)</b>	<b>(7 594)</b>	<b>(11 716)</b>	<b>(11 716)</b>	<b>7 170</b>	<b>(8 783)</b>	<b>(12 552)</b>
<b>Surplus(shortfall)</b>		<b>(134 121)</b>	<b>(141 306)</b>	<b>(178 352)</b>	<b>16 072</b>	<b>11 302</b>	<b>22 424</b>	<b>22 424</b>	<b>9 746</b>	<b>10 179</b>	<b>13 486</b>

## MBRR SA19 - Expenditure on transfers and grant programs

NC062 Name Khoi - Supporting Table SA19 Expenditure on transfers and grant programme										
Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>EXPENDITURE</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
National Government:										
Local Government Equitable Share	38 728	40 430	41 128	43 548	43 548	43 548	46 132	50 267	54 584	
Integrated National Electrification Programme	35 295	36 618	38 318	40 403	40 403	40 403	43 917	47 537	51 472	
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-	
Municipal Systems Improvement Grant	1 600	1 675	1 610	2 145	2 145	2 145	2 215	2 600	3 112	
Municipal Infrastructure Grant	837	930	-	-	-	-	-	-	-	
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-	
Expanded Public Works Programme	993	1 007	1 000	1 000	1 000	1 000	-	-	-	
Provincial Government										
Libraries, Archives and Museums - Library Service	277	3 085	1 699	893	893	893	1 793	995	995	
Expanded Public Works Programme	277	3 085	1 699	893	893	893	795	995	995	
District Municipality:										
NDM										
-	-	-	500	-	-	-	-	-	-	
-	-	-	500	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
Other grant providers:										
[insert description]	-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants	39 002	43 514	43 327	44 441	44 441	44 441	47 927	51 262	55 579	
<b>Capital expenditure of Transfers and Grants</b>										
National Government:										
National Government:	9 771	21 383	13 927	24 774	24 774	24 774	23 384	17 793	17 092	
Integrated National Electrification Programme	983	6 000	-	5 000	5 000	5 000	4 000	3 200	1 920	
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-	
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant	7 044	14 245	13 927	14 774	14 774	14 774	14 384	14 593	15 172	
Water Services Infrastructure Grant	1 744	1 094	-	5 000	5 000	5 000	5 000	-	-	
Other capital transfers/grants [insert desc]	-	-	-	-	-	-	-	-	-	
Provincial Government:										
Library Grant	-	-	233	-	895	895	-	-	-	
District Municipality:										
NDM										
-	44	-	-	-	-	-	-	-	-	
-	44	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
Other grant providers:										
[insert description]	-	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants	9 771	21 383	14 160	24 774	25 579	25 579	23 384	17 793	17 092	
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	48 773	54 898	57 487	69 215	70 020	70 020	71 311	69 053	72 671	

## MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

NC062 Nam Khoi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		R thousand	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year	Budget Year
<u>Operating transfers and grants</u>	1.3									
National Government										
Balance unspent at beginning of the year		216	6 044	(187)	-	-	-	-	-	-
Current year receipts		38 829	40 430	41 128	42 548	42 548	42 548	46 132	50 267	54 584
Conditions met - transferred to revenue		39 046	36 374	40 941	42 548	42 548	42 548	46 132	50 267	54 584
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1 057	3 085	1 699	1 893	1 893	1 893	1 795	995	995
Conditions met - transferred to revenue		1 057	3 085	1 699	1 893	1 893	1 893	1 795	995	995
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	500	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	500	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>40 112</b>	<b>39 559</b>	<b>43 130</b>	<b>44 441</b>	<b>44 441</b>	<b>44 441</b>	<b>47 927</b>	<b>51 262</b>	<b>55 579</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<u>Capital transfers and grants</u>	1.3									
National Government										
Balance unspent at beginning of the year		-	11	384	-	-	-	-	-	-
Current year receipts		14 874	21 339	13 927	24 774	24 774	24 774	23 384	17 793	17 092
Conditions met - transferred to revenue		14 874	21 350	14 311	24 774	24 774	24 774	23 384	17 793	17 092
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	233	-	805	805	-	-	-
Conditions met - transferred to revenue		-	-	233	-	805	805	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>14 874</b>	<b>21 350</b>	<b>14 544</b>	<b>24 774</b>	<b>25 579</b>	<b>25 579</b>	<b>23 384</b>	<b>17 793</b>	<b>17 092</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>54 985</b>	<b>70 209</b>	<b>57 884</b>	<b>69 215</b>	<b>70 020</b>	<b>70 020</b>	<b>71 311</b>	<b>69 055</b>	<b>72 871</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

## MBRR SA22 - Summary of councilor and staff benefits

NC062 Nama Khoi - Supporting Table SA22 Summary councilor and staff benefits										
R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
1	A	B	C	D	E	F	G	H	I	
<b>Councillors (Political Office Bearers plus Other)</b>										
		3 161	3 330	3 513	3 513	3 513	3 513	3 434	3 671	3 981
		138	146	151	151	151	151	374	400	431
		-	-	-	-	-	-	21	22	24
		-	-	1 221	1 221	1 221	1 221	1 209	1 357	1 464
		350	355	482	482	482	482	694	741	800
		-	-	-	-	-	-	-	-	-
		1 080	1 177	-	-	-	-	-	-	-
		4 739	5 058	5 368	5 368	5 368	5 368	5 792	6 191	6 630
	4		6.7%	6.1%	0.0%	-	-	7.9%	6.9%	7.9%
<b>Senior Managers of the Municipality</b>										
2		3 068	2 842	3 705	2 168	2 168	2 168	2 880	3 079	3 323
		602	430	312	118	118	118	527	584	608
		-	-	197	45	45	45	52	56	60
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		1 118	1 502	702	451	451	451	600	737	755
		-	-	59	30	30	30	41	44	47
		-	-	39	-	-	-	30	32	35
		-	-	723	313	313	313	252	269	280
		-	-	-	-	-	-	36	39	42
		-	-	-	-	-	-	-	-	-
		4 789	4 774	5 766	3 125	3 125	3 125	4 510	4 821	5 201
	4		0.3%	20.5%	(45.8%)	-	-	44.3%	6.9%	7.9%
<b>Other Municipal Staff</b>										
		40 594	49 012	47 556	52 382	52 382	52 382	55 638	59 477	64 175
		6 366	7 418	7 030	8 315	8 315	8 315	9 861	10 545	11 378
		2 165	2 016	2 157	2 551	2 551	2 551	2 418	2 585	2 790
		3 081	3 772	4 739	6 500	6 500	6 500	3 702	3 957	4 270
		-	-	-	4 462	4 462	4 462	-	-	-
		127	72	2 765	3 052	3 052	3 052	3 371	3 603	3 888
		110	151	90	132	132	132	148	158	171
		293	955	1 033	1 008	1 008	1 008	1 110	1 187	1 281
		3 954	3 796	6 853	803	803	803	6 606	7 062	7 620
		1 132	1 294	-	-	-	-	-	-	-
		434	380	-	500	500	500	233	250	269
		2 774	2 442	-	-	-	-	-	-	-
		61 009	71 317	72 335	79 705	79 705	79 705	83 084	88 824	98 841
	4		16.9%	1.4%	10.2%	-	-	4.2%	6.9%	7.9%
<b>Total Parent Municipality</b>										
		70 537	81 149	53 463	88 198	88 198	88 198	98 392	99 836	107 723
			15.0%	29%	5.7%	-	-	5.9%	6.9%	7.9%

**MBRR SA23 - Salaries, allowances and benefits (political office bearers/councilors/senior managers)**

NC062 Nama Khoi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councilors/senior managers)							
Disclosure of Salaries, Allowances & Benefits 1.	Ref. No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1					2.
<b>Councillors</b>							
Speaker	3	388 828	58 324	189 851			637 003
Chief Whip	4						-
Executive Mayor		486 035	72 905	227 113			786 053
Deputy Executive Mayor							-
Executive Committee		437 220	30 504	237 508			705 232
Total for all other councillors		2 121 747	233 115	1 308 359			3 663 221
<b>Total Councillors</b>	5	3 433 829	394 648	1 962 831			5 791 509
<b>Senior Managers of the Municipality</b>							
Municipal Manager (MM)	5	797 844	145 501	226 080	-		1 169 405
Chief Finance Officer		727 707	170 632	279 057	-		1 177 396
HOD: Corporate		471 539	86 766	211 539	-		769 844
HOD: Community Service		471 539	86 766	211 539	-		769 844
<i>List of each official with packages &gt;= senior manager</i>							-
<b>Total Senior Managers of the Municipality</b>	8.10	2 463 629	489 666	928 194	-		3 886 490

## MBRR SA24 – Summary of personnel numbers

NC062 Nama Khoi - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
			1.2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)	4		17	1	17	17	24	1	23	24	1
Board Members of municipalities	5		1	1	1	1	1	1	1	1	1
Municipal employees											
Municipal Manager and Senior Managers	3		6	4	2	8	3	1	8	3	1
Other Managers	7		1	1	1	1	1	1	1	1	1
Professionals											
Finance			7	7	1	51	42	7	51	42	7
Spatial/own planning			5	5	1	1	1	1	1	1	1
Information Technology			3	3	1	1	1	1	1	1	1
Roads			1	1	1	1	1	1	1	1	1
Electricity			2	2	1	1	1	1	1	1	1
Water			1	1	1	1	1	1	1	1	1
Sanitation			1	1	1	1	1	1	1	1	1
Refuse			2	2	1	1	1	1	1	1	1
Other			25	25	1	8	8	1	28	8	1
Technicians											
Finance			28	28	1	165	117	25	165	117	25
Spatial/own planning			3	3	1	1	1	1	1	1	1
Information Technology			1	1	1	2	2	1	2	2	1
Roads			1	1	1	26	15	1	26	15	1
Electricity			6	6	1	18	15	1	18	15	1
Water			8	8	1	34	23	3	34	23	3
Sanitation			1	1	1	32	28	6	32	28	6
Refuse			1	1	1	47	31	15	47	31	15
Other			9	9	1	6	5	1	6	5	1
Clerks (Clerical and administrative)			71	66	5	22	21	1	22	21	1
Service and sales workers			1	1	1	74	58	7	74	58	7
Skilled agricultural and fishery workers			1	1	1	1	1	1	1	1	1
Craft and related trades			1	1	1	1	1	1	1	1	1
Plant and Machine Operators			40	39	1	15	10	4	15	10	4
Elementary Occupations			95	91	4	34	11	1	34	11	1
<b>TOTAL PERSONNEL NUMBERS</b>	<b>9</b>		<b>303</b>	<b>274</b>	<b>29</b>	<b>403</b>	<b>270</b>	<b>67</b>	<b>403</b>	<b>270</b>	<b>67</b>
% increase						33.0%	(1.5%)	131.0%			
Total municipal employees headcount	16	10									
Finance personnel headcount	16	10	49	46	3	1	42	3	1	42	3
Human Resources personnel headcount	16	10	5	4	1	1	5	1	5	5	1

**MBRR SA25 - Budgeted monthly revenue and expenditure**

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	+1 2019/20	Budget Year +2 2020/21	
<b>Revenue By Source</b>																		
Property rates	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	4 091	
Service charges - electricity revenue	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	6 893	
Service charges - water revenue	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	
Service charges - sanitation revenue	917	917	917	917	917	917	917	917	917	917	917	917	917	917	917	917	917	
Service charges - refuse revenue	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	
Rental of facilities and equipment	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	
Interest earned - external investments	182	182	182	182	182	182	182	182	182	182	182	182	182	182	182	182	182	
Interest earned - outstanding debts	159	159	159	159	159	159	159	159	159	159	159	159	159	159	159	159	159	
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	440	440	440	440	440	440	440	440	440	440	440	440	440	440	440	440	440	440
Licences and permits	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120
Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies	18 049	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other revenue	187	187	187	187	187	187	187	187	187	187	187	187	187	187	187	187	187	187
Gains on disposal of PPE	583	583	583	583	583	583	583	583	583	583	583	583	583	583	583	583	583	583
<b>Total Revenue (excluding capital transfers and con</b>	<b>36 208</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>
<b>Expenditure By Type</b>																		
Employee related costs	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300
Remuneration of councillors	483	483	483	483	483	483	483	483	483	483	483	483	483	483	483	483	483	483
Debt impairment	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589
Depreciation & asset impairment	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399
Finance charges	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600
Bulk purchases	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779
Other materials	715	715	715	715	715	715	715	715	715	715	715	715	715	715	715	715	715	715
Contracted services	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002
Transfers and subsidies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other ex-pentiture	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213	2 213
Loss on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>
<b>Surplus/(Deficit)</b>	<b>9 128</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>	<b>(9 521)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all contributions)	9 128	(9 521)	75	(4 925)	9 714	(4 925)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)

## MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	+1 2019/20	Budget Year +2 2020/21	
<b>Revenue by Vote</b>																		
Vote 1 - Municipal Manager	1 056	56	56	56	56	56	56	56	56	56	56	56	56	56	1 676	712	751	
Vote 2 - Financial Services	21 640	4 786	4 786	4 786	4 786	4 786	4 786	4 786	4 786	4 786	4 786	4 786	4 786	4 786	103 567	110 863	118 450	
Vote 3 - Corporate Services	665	665	665	665	665	665	665	665	665	665	665	665	665	665	7 977	1 330	1 087	
Vote 4 - Community Services: Community Development	2 071	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	16 168	17 130	18 018	
Vote 5 - Community Services: Public Safety	207	207	207	207	207	207	207	207	207	207	207	207	207	207	207	2 482	2 616	2 760
Vote 6 - Electrical Engineering Services	6 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	6 898	86 773	87 178	91 768
Vote 7 - Infrastructure, Engineering & Technical Services	3 672	12 268	12 268	12 268	12 268	12 268	12 268	12 268	12 268	12 268	12 268	12 268	12 268	12 268	3 672	3 672	3 672	61 030
<b>Total Revenue by Vote</b>	<b>36 208</b>	<b>17 559</b>	<b>27 155</b>	<b>22 155</b>	<b>36 794</b>	<b>22 155</b>	<b>17 559</b>	<b>32 193</b>	<b>17 559</b>	<b>32 193</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>17 559</b>	<b>282 021</b>	<b>280 500</b>	<b>296 997</b>	
<b>Expenditure by Vote to be appropriated</b>																		
Vote 1 - Municipal Manager	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	19 085	20 349	21 848
Vote 2 - Financial Services	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	4 321	51 857	52 939	48 259
Vote 3 - Corporate Services	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	33 343	26 379	28 038
Vote 4 - Community Services: Community Development	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	1 946	23 351	24 679	26 263
Vote 5 - Community Services: Public Safety	720	720	720	720	720	720	720	720	720	720	720	720	720	720	720	8 644	9 221	9 917
Vote 6 - Electrical Engineering Services	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	98 428	104 393	112 788
Vote 7 - Infrastructure, Engineering & Technical Services	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	7 520	90 240	94 054	98 405
<b>Total Expenditure by Vote</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>27 080</b>	<b>324 960</b>	<b>332 025</b>	<b>345 529</b>	
<b>Surplus/(Deficit) before assoc.</b>																		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>9 128</b>	<b>(9 521)</b>	<b>75</b>	<b>(4 925)</b>	<b>9 714</b>	<b>(4 925)</b>	<b>(51 524)</b>	<b>(48 532)</b>	<b>(48 532)</b>								

NC062 Nama Khoi - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework				
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
<b>Revenue - Functional</b>																			
23 362	Governance and administration	5 503	5 508	5 508	20 147	5 508	5 508	5 508	20 147	5 508	5 508	5 508	5 508	113 228	112 554	120 297			
1 056	Executive and council	56	56	56	56	56	56	56	56	56	56	56	56	1 675	711	750			
22 306	Finance and administration	5 452	5 452	5 452	20 081	5 452	5 452	5 452	20 091	5 452	5 452	5 452	5 452	111 553	111 843	119 547			
-	Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
937	Community and public safety	142	142	142	142	142	142	142	142	142	142	142	142	142	2 503	2 795	2 894		
928	Community and social services	134	134	134	134	134	134	134	134	134	134	134	134	134	134	2 406	2 693	2 787	
8	Sport and recreation	8	8	8	8	8	8	8	8	8	8	8	8	8	8	97	102	107	
-	Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>																			
200	Planning and development	1 175	1 175	1 175	200	200	200	200	200	200	200	200	200	200	6 298	6 484	6 780		
200	Road transport	1 175	1 175	1 175	200	200	200	200	200	200	200	200	200	200	6 298	6 484	6 780		
-	Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11 697	Trading services	20 318	15 318	15 318	15 318	15 318	15 318	15 318	15 318	15 318	15 318	15 318	15 318	11 697	11 697	15 854	166 884		
6 898	Energy sources	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	7 898	6 898	6 898	6 898	87 178	91 768	
2 754	Water management	8 317	3 317	3 317	3 317	3 317	3 317	3 317	3 317	3 317	3 317	3 317	3 317	2 754	2 754	2 754	37 121	39 127	
917	Waste water management	917	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	917	917	917	19 951	20 920	
1 128	Waste management	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	14 264	15 049	
12	Other	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	153	161	
36 208	<b>Total Revenue - Functional</b>	17 553	27 155	22 155	36 794	22 155	17 553	17 553	32 198	17 553	17 553	17 553	17 553	17 553	232 021	280 500	296 987		
<b>Expenditure - Functional</b>																			
9 611	Governance and administration	9 611	9 611	9 611	9 611	9 611	9 611	9 611	9 611	9 611	9 611	9 611	9 611	9 611	115 333	111 333	110 550		
1 438	Executive and council	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	17 257	18 391	19 750		
8 058	Finance and administration	8 058	8 058	8 058	8 058	8 058	8 058	8 058	8 058	8 058	8 058	8 058	8 058	8 058	96 695	91 472	89 211		
115	Internal audit	115	115	115	115	115	115	115	115	115	115	115	115	115	1 381	1 475	1 559		
1 303	Community and public safety	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	16 455	17 431		
606	Community and social services	606	606	606	606	606	606	606	606	606	606	606	606	606	606	7 724	8 227		
425	Sport and recreation	425	425	425	425	425	425	425	425	425	425	425	425	425	425	5 105	5 286	5 501	
271	Public safety	271	271	271	271	271	271	271	271	271	271	271	271	271	271	3 250	3 458	3 704	
-	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2 183	Health	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	26 201	27 038	28 051	
111	Economic and environmental services	111	111	111	111	111	111	111	111	111	111	111	111	111	111	1 335	1 425	1 554	
2 072	Planning and development	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	24 855	25 633	26 517	
-	Road transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13 983	Environmental protection	13 983	13 983	13 983	13 983	13 983	13 983	13 983	13 983	13 983	13 983	13 983	13 983	13 983	167 795	177 192	189 496		
8 202	Trading services	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	8 202	98 428	104 393	112 758	
3 660	Energy sources	3 660	3 660	3 660	3 660	3 660	3 660	3 660	3 660	3 660	3 660	3 660	3 660	3 660	3 660	43 921	46 055	48 424	
1 234	Water management	1 234	1 234	1 234	1 234	1 234	1 234	1 234	1 234	1 234	1 234	1 234	1 234	1 234	1 234	14 812	15 411	16 136	
886	Waste water management	886	886	886	886	886	886	886	886	886	886	886	886	886	886	10 635	11 323	12 149	
-	Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27 080	<b>Total Expenditure - Functional</b>	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	324 960	332 025	345 529	
9 123	Surplus/(Deficit) before assoc.	(9 521)	75	(4 925)	9 714	(4 925)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(42 939)	(51 524)	(48 532)	
1	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1	Surplus/(Deficit)	1	9 123	(9 521)	75	(4 925)	9 714	(4 925)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	(42 939)	(51 524)	(48 532)	

## MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
<b>Multi-year expenditure to be appropriated</b>																		
	Vote 1 - Municipal Manager	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 6 - Electrical Engineering Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 7 - Infrastructure, Engineering & Technical Services		1 198	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	
<b>Capital multi-year expenditure sub-total</b>			2	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199
<b>Single-year expenditure to be appropriated</b>																		
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - Electrical Engineering Services		333	333	333	417	417	417	417	417	417	417	417	417	417	417	417	417
	Vote 7 - Infrastructure, Engineering & Technical Services		417	417	417	750	750	750	750	750	750	750	750	750	750	750	750	750
<b>Capital single-year expenditure sub-total</b>			2	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949
<b>Total Capital Expenditure</b>			2	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949

## MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

NC062 Nama Khoi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Capital Expenditure - Functional	1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Governance and administration</b>																		
Executive and council																		
Finance and administration																		
Internal audit																		
<b>Community and public safety</b>																		
Community and social services																		
Sport and recreation																		
Public safety																		
Housing																		
Health																		
<b>Economic and environmental services</b>																		
325	325		325	325	325	325	325	325	325	325	325	325	325	325	325	325	325	325
Planning and development																		
Road transport																		
Environmental protection																		
1 624	1 624		1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624	1 624
Trading services																		
Energy sources																		
Water management																		
Waste water management																		
Waste management																		
Other																		
<b>Total Capital Expenditure - Functional</b>	2		1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949
Funded by:																		
National Government			1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949
Provincial Government			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital			1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949
Public contributions & donations			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>			1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949

NC062 Nama Kholi - Supporting Table Sa30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework					
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21			
R thousand																		
<b>Cash Receipts By Source</b>																		
Property rates	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	1	44 179	47 082	51 855		
Service charges - electricity revenue	6 213	6 213	6 213	6 213	6 213	6 213	6 213	6 213	6 213	6 213	6 213	6 213	74 557	76 471	85 350			
Service charges - water revenue	2 483	2 483	2 483	2 483	2 483	2 483	2 483	2 483	2 483	2 483	2 483	2 483	2 483	31 745	34 941			
Service charges - sanitation revenue	827	827	827	827	827	827	827	827	827	827	827	827	827	10 569	11 533			
Service charges - refuse revenue	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	12 197	14 305			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	95	95	95	95	95	95	95	95	95	95	95	95	95	95	1 143	1 218	1 340	
Interest earned - external investments	132	182	182	182	182	182	182	182	182	182	182	182	182	182	2 184	2 302	2 428	
Interest earned - outstanding debtors	143	143	143	143	143	143	143	143	143	143	143	143	143	143	1 715	1 827	2 011	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	440	440	440	440	440	440	440	440	440	440	440	440	440	440	5 281	5 567	5 873	
Licences and permits	120	120	120	120	120	120	120	120	120	120	120	120	120	120	1 438	1 516	1 599	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 168	1 219	1 286	
Transfer receipts - operational	18 649	187	187	187	187	187	187	187	187	187	187	187	187	187	47 927	51 262	55 579	
Other revenue	187	187	187	187	187	187	187	187	187	187	187	187	187	187	1 053	1 141		
<b>Cash Receipts by Source</b>	34 056	15 387	15 387	30 028	15 387	15 387	15 387	15 387	15 387	30 028	15 387	15 387	15 387	15 387	232 570	244 915	269 414	
<b>Other Cash Flows by Source</b>	-	-	-	9 596	4 596	4 596	-	-	-	-	-	-	-	-	23 384	17 793	17 092	
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National, Provincial Departments, Agencies, Households, Non-Profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of FPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 000	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	60	65	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 039)	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>	34 056	15 387	24 583	19 933	34 622	19 383	15 387	15 387	31 028	15 387	15 387	15 387	31 353	262 927	262 768	285 577		
<b>Cash Payments by Type</b>																		
Employee related costs	6 569	6 569	6 569	6 569	6 569	6 569	6 569	6 569	6 569	6 569	6 569	6 569	6 569	76 830	91 756	95 287		
Remuneration of councillors	434	434	434	434	434	434	434	434	434	434	434	434	434	434	5 212	6 066	6 300	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	66 482	78 411	82 500	
Bulk purchases - Water & Sewer	2 360	2 360	2 360	2 360	2 360	2 360	2 360	2 360	2 360	2 360	2 360	2 360	2 360	2 360	28 318	32 499	32 999	
Other materials	644	644	644	644	644	644	644	644	644	644	644	644	644	644	7 725	8 865	9 002	
Contracted services	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	21 624	24 122	24 762	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	23 894	28 774	33 090	
Other expenditure	19 340	19 340	19 340	19 340	19 340	19 340	19 340	19 340	19 340	19 340	19 340	19 340	19 340	19 340	232 084	260 495	269 840	
<b>Other Cash Flows/Payments by Type</b>																		
Capital assets	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	1 949	23 384	24 44	27 092	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>	21 285	21 285	21 285	21 285	21 285	21 285	21 285	21 285	21 285	21 285	21 285	21 285	21 285	21 285	255 713	275 285	287 032	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	12 747	(5 902)	3 684	(1 306)	13 333	(1 205)	(5 902)	8 737	(5 902)	(5 902)	(5 902)	(5 902)	(5 902)	(5 902)	6 208	(15 320)	(461)	
Cash/cash equivalents at the monthly/year begin:	10 708	23 455	17 553	21 247	19 941	31 941	32 247	26 055	20 153	28 900	22 998	22 998	22 998	22 998	17 056	16 916	16 916	
Cash/cash equivalents at the monthly/year end:	23 455	17 553	21 247	19 941	31 941	32 247	32 247	26 055	20 153	28 900	22 998	22 998	22 998	22 998	17 056	16 916	16 916	

## **Annual budgets and SDBIPs – internal departments**

The Service Delivery Budget and Implementation Plan will be approved by Council.

### **2.7Contracts having future budgetary implications**

No contracts are awarded beyond the medium-term revenue and expenditure framework (three years)

### **Capital expenditure details**

The following three tables present details of the Municipality's capital expenditure program, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

## MBRR SA 34a - Capital expenditure on new assets by asset class

NC002 Nama Khối - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		13 920	23 027	15 880	1 500	1 500	1 500	23 584	14 593	15 172
Roads Infrastructure		10 135	676	5 000	—	—	—	3 902	3 959	4 115
Roads		10 135	676	6 000	—	—	—	3 902	3 959	4 115
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Retention		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		1 649	5 800	2 612	1 500	1 500	1 500	4 000	—	—
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		1 649	5 800	2 612	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	4 000	—	—
LV Networks		—	—	—	—	1 500	1 500	1 500	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		340	1 171	—	—	—	—	—	7 250	2 283
Dams and Weirs		340	1 171	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	5 000	—	—
Bulk Mains		—	—	—	—	—	—	—	2 250	2 283
Distribution		—	—	—	—	—	—	—	—	—
Distribution Pumps		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		1 795	15 338	7 248	—	—	—	—	8 232	8 652
Pump Station		—	—	—	—	—	—	—	8 232	8 652
Retention		—	—	—	—	—	—	—	8 232	8 652

## MBRR SA 34b - Capital expenditure on the renewal of existing assets

NC062 Nama Khol - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class									2018/19 Medium Term Revenue & Expenditure Framework	
Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	5 000	7 300	7 300	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	-	-	-	-	-	-

**MBRR SA34c - Repairs and maintenance expenditure by asset class**

NC062 Nama Khoi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description R thousand	Ref 1	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework				
		Audited Outcome		Audited Outcome		Audited Outcome		Original Budget		Adjusted Budget		Full Year Forecast		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
		Repairs and maintenance expenditure by Asset Class/Sub-class																
<b>Infrastructure</b>		<b>5 948</b>		<b>5 229</b>		<b>8 489</b>		<b>8 770</b>		<b>8 770</b>		<b>8 770</b>		<b>12 302</b>		<b>11 912</b>		<b>12 567</b>
<i>Roads Infrastructure</i>		1 698		479		850		885		885		885		1 225		1 291		1 362
<i>  Roads</i>		1 698		479		850		680		680		680		1 152		1 214		1 281
<i>  Road Structures</i>		–		–		–		205		205		205		–		–		–
<i>  Road Furniture</i>		–		–		–		–		–		–		73		77		81
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–
<i>Storm water Infrastructure</i>		–		–		–		–		–		–		–		–		–
<i>  Drainage Collection</i>		–		–		–		–		–		–		–		–		–
<i>  Storm water Conveyance</i>		–		–		–		–		–		–		–		–		–
<i>  Attenuation</i>		–		–		–		–		–		–		–		–		–
<i>Electrical Infrastructure</i>		2 595		2 947		3 077		5 030		5 030		5 030		8 885		8 290		8 746
<i>  Power Plants</i>		–		–		–		–		–		–		2 318		2 444		2 579
<i>  HV Substations</i>		–		–		–		–		–		–		–		–		–
<i>  HV Switching Station</i>		–		–		–		–		–		–		–		–		–
<i>  HV Transmission Conductors</i>		2 595		2 947		3 077		–		–		–		1 513		1 595		1 683
<i>  MV Substations</i>		–		–		–		–		–		–		–		–		–
<i>  MV Switching Stations</i>		–		–		–		–		–		–		–		–		–
<i>  MV Networks</i>		–		–		–		–		–		–		2 902		2 005		2 115
<i>  LV Networks</i>		–		–		–		5 030		5 030		5 030		2 131		2 246		2 370
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–
<i>Water Supply Infrastructure</i>		1 247		1 389		1 651		1 976		1 976		1 976		1 828		1 926		2 032
<i>  Dams and Weirs</i>		–		–		–		–		–		–		166		175		185
<i>  Boreholes</i>		–		–		–		–		–		–		–		–		–
<i>  Reservoirs</i>		–		–		–		1		1		1		1		1		1
<i>  Pump Stations</i>		–		–		–		74		74		74		–		–		–
<i>  Water Treatment Works</i>		–		–		–		119		119		119		–		–		–
<i>  Bulk Mains</i>		–		–		–		–		–		–		–		–		–
<i>  Distribution</i>		1 247		1 389		1 651		1 783		1 783		1 783		928		978		1 032
<i>  Distribution Points</i>		–		–		–		–		–		–		733		772		815
<i>  PRV Stations</i>		–		–		–		–		–		–		–		–		–
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–
<i>Sanitation Infrastructure</i>		408		415		778		879		879		879		383		404		426
<i>  Pump Station</i>		–		–		–		–		–		–		–		114		120
<i>  Reticulation</i>		–		–		–		334		334		334		269		284		300
<i>  Waste Water Treatment Works</i>		408		415		778		–		–		–		–		–		–
<i>  Outfall Sewers</i>		–		–		–		–		–		–		–		–		–
<i>  Toilet Facilities</i>		–		–		–		545		545		545		–		–		–
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–
<i>Solid Waste Infrastructure</i>		–		–		–		2 133		–		–		–		–		–
<i>  Landfill Sites</i>		–		–		–		2 133		–		–		–		–		–
<i>  Waste Transfer Stations</i>		–		–		–		–		–		–		–		–		–
<i>  Waste Processing Facilities</i>		–		–		–		–		–		–		–		–		–
<i>  Waste Drop-off Points</i>		–		–		–		–		–		–		–		–		–
<i>  Waste Separation Facilities</i>		–		–		–		–		–		–		–		–		–
<i>  Electricity Generation Facilities</i>		–		–		–		–		–		–		–		–		–
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–
<i>Rail Infrastructure</i>		–		–		–		–		–		–		–		–		–
<i>  Rail Lines</i>		–		–		–		–		–		–		–		–		–
<i>  Rail Structures</i>		–		–		–		–		–		–		–		–		–
<i>  Rail Furniture</i>		–		–		–		–		–		–		–		–		–
<i>  Drainage Collection</i>		–		–		–		–		–		–		–		–		–
<i>  Storm water Conveyance</i>		–		–		–		–		–		–		–		–		–
<i>  Attenuation</i>		–		–		–		–		–		–		–		–		–
<i>  MV Substations</i>		–		–		–		–		–		–		–		–		–
<i>  LV Networks</i>		–		–		–		–		–		–		–		–		–
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–
<i>Coastal Infrastructure</i>		–		–		–		–		–		–		–		–		–
<i>  Sand Pumps</i>		–		–		–		–		–		–		–		–		–
<i>  Piers</i>		–		–		–		–		–		–		–		–		–
<i>  Ravelments</i>		–		–		–		–		–		–		–		–		–
<i>  Promenades</i>		–		–		–		–		–		–		–		–		–
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–
<i>Information and Communication Infrastructure</i>		–		–		–		–		–		–		–		–		–
<i>  Data Centres</i>		–		–		–		–		–		–		–		–		–
<i>  Core Layers</i>		–		–		–		–		–		–		–		–		–
<i>  Distribution Layers</i>		–		–		–		–		–		–		–		–		–
<i>  Capital Spares</i>		–		–		–		–		–		–		–		–		–

	569	730	1 351	975	975	975	1 384	1 458	1 539	
<b>Community Assets</b>										
Community Facilities	486	356	1 088	724	724	724	1 120	1 180	1 245	
Halls	341	132	125	332	332	332	350	369	389	
Centres	—	—	—	—	—	—	—	—	—	
Crèches	—	—	—	—	—	—	—	—	—	
Clinics/Care Centres	—	—	—	—	—	—	—	—	—	
Fire/Ambulance Stations	—	—	—	—	—	—	—	—	—	
Testing Stations	—	—	—	—	—	—	—	—	—	
Museums	—	—	—	—	—	—	—	—	—	
Galleries	—	—	—	—	—	—	—	—	—	
Theatres	—	—	—	—	—	—	—	—	—	
Libraries	5	—	—	—	—	—	—	—	—	
Cemeteries/Crematoria	140	224	756	319	319	319	426	449	473	
Police	—	—	—	—	—	—	—	—	—	
Parks	—	—	207	—	—	—	344	362	382	
Public Open Space	—	—	—	72	72	72	—	—	—	
Nature Reserves	—	—	—	—	—	—	—	—	—	
Public Ablution Facilities	—	—	—	—	—	—	—	—	—	
Markets	—	—	—	—	—	—	—	—	—	
Stalls	—	—	—	—	—	—	—	—	—	
Abattoirs	—	—	—	—	—	—	—	—	—	
Airports	—	—	—	—	—	—	—	—	—	
Taxi Ranks/Bus Terminals	—	—	—	—	—	—	—	—	—	
Capital Spares	—	—	—	—	—	—	—	—	—	
Sport and Recreation Facilities	84	373	263	251	251	251	264	278	294	
Indoor Facilities	—	—	—	176	176	176	44	46	49	
Outdoor Facilities	84	373	263	76	76	75	220	232	245	
Capital Spares	—	—	—	—	—	—	—	—	—	
<b>Heritage assets</b>										
Monuments	—	—	—	—	—	—	—	—	—	
Historic Buildings	—	—	—	—	—	—	—	—	—	
Works of Art	—	—	—	—	—	—	—	—	—	
Conservation Areas	—	—	—	—	—	—	—	—	—	
Other Heritage	—	—	—	—	—	—	—	—	—	
<b>Investment properties</b>										
Revenue Generating	—	—	—	—	—	—	—	—	—	
Improved Property	—	—	—	—	—	—	—	—	—	
Unimproved Property	—	—	—	—	—	—	—	—	—	
Non-revenue Generating	—	—	—	—	—	—	—	—	—	
Improved Property	—	—	—	—	—	—	—	—	—	
Unimproved Property	—	—	—	—	—	—	—	—	—	
<b>Other assets</b>	660	1 039	2 884	848	848	848	329	347	366	
Operational Buildings	660	1 039	2 884	848	848	848	329	347	366	
Municipal Offices	608	697	2 884	848	848	848	329	347	366	
Pay/Enquiry Points	—	—	—	—	—	—	—	—	—	
Building Plan Offices	52	342	—	—	—	—	—	—	—	
Workshops	—	—	—	—	—	—	—	—	—	
Yards	—	—	—	—	—	—	—	—	—	
Stores	—	—	—	—	—	—	—	—	—	
Laboratories	—	—	—	—	—	—	—	—	—	
Training Centres	—	—	—	—	—	—	—	—	—	
Manufacturing Plant	—	—	—	—	—	—	—	—	—	
Depots	—	—	—	—	—	—	—	—	—	
Capital Spares	—	—	—	—	—	—	—	—	—	
Housing	—	—	—	—	—	—	—	—	—	
Staff Housing	—	—	—	—	—	—	—	—	—	
Social Housing	—	—	—	—	—	—	—	—	—	
Capital Spares	—	—	—	—	—	—	—	—	—	
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets	—	—	—	—	—	—	—	—	—	
<b>Intangible Assets</b>										
Servitudes	—	—	—	663	663	663	—	—	—	
Licences and Rights	—	—	—	663	663	663	—	—	—	
Water Rights	—	—	—	—	—	—	—	—	—	
Effluent Licenses	—	—	—	—	—	—	—	—	—	
Solid Waste Licenses	—	—	—	—	—	—	—	—	—	
Computer Software and Applications	—	—	—	663	663	663	—	—	—	
Land Settlement Software Applications	—	—	—	—	—	—	—	—	—	
Unspecified	—	—	—	—	—	—	—	—	—	
<b>Computer Equipment</b>										
Computer Equipment	—	—	—	103	103	103	423	446	470	
<b>Furniture and Office Equipment</b>	7	7	7	—	—	—	1 016	1 070	1 129	
Furniture and Office Equipment	7	7	7	—	—	—	1 016	1 070	1 129	
<b>Machinery and Equipment</b>	2 741	2 673	—	68	68	68	392	413	438	
Machinery and Equipment	2 741	2 673	—	68	68	68	392	413	436	
<b>Transport Assets</b>	—	—	—	2 438	2 438	2 438	788	830	876	
Transport Assets	—	—	—	2 438	2 438	2 438	788	830	876	
<b>Libraries</b>	—	—	—	—	—	—	—	—	—	
Libraries	—	—	—	—	—	—	—	—	—	
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—	
<b>Total Repairs and Maintenance Expenditure</b>	1	9 928	9 878	12 724	13 865	13 865	13 865	16 632	16 476	17 382
<b>R&amp;M as a % of PPE</b>		1.6%	1.4%	1.9%	2.5%	2.5%	2.1%	2.6%	2.6%	2.9%
<b>R&amp;M as % Operating Expenditure</b>		3.9%	3.7%	4.2%	4.8%	4.8%	4.8%	5.7%	5.1%	5.2%

NC062 Nama Khoi - Supporting Table 3 A34d Depreciation by asset class

Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year H1 2019/20	Budget Year H2 2020/21
<b>Depreciation by Asset Class/Sub-class</b>										
Infrastructure		35 167	42 777	41 150	33 053	33 053	33 053	35 857	35 857	35 857
Roads Infrastructure		-	-	-	14 079	14 079	14 079	13 719	13 719	13 719
Roads		-	-	-	14 079	14 079	14 079	13 719	13 719	13 719
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capita Spares		-	-	-	-	-	-	-	-	-
Storm Water Infrastructure		-	-	-	139	139	139	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm Water Conveyance		-	-	-	139	139	139	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		35 167	42 777	41 150	5 845	5 845	5 845	9 765	9 765	9 765
Power Ranks		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		35 167	42 777	41 150	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Station		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	9 765	9 765	9 765
LV Networks		-	-	-	6 845	6 845	6 845	-	-	-
Capita Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	5 055	5 055	5 055	5 723	5 723	5 723
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Meters		-	-	-	5 055	5 055	5 055	5 723	5 723	5 723
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capita Spares		-	-	-	-	-	-	-	-	-
Sewerage Infrastructure		-	-	-	6 927	6 927	6 927	5 907	5 907	5 907
Pump Station		-	-	-	-	-	-	-	-	-
Retention		-	-	-	6 927	6 927	6 927	5 907	5 907	5 907
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outhel Sinks		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capita Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	734	734	734
Landfill Sites		-	-	-	-	-	-	734	734	734

Community Assets		1	2	3	4	5	6	7	8	9	10	11
Community Facilities												
Halls		4 441	4 441	4 441	4 441	4 441	4 441	324	324	324	324	324
Centres		2 418	2 418	2 418	2 418	2 418	2 418	241	241	241	241	241
Crèches												
Health Care Centres												
Fire/Rescue Stations												
Testing Stations												
Museums												
Galeries												
Theatres												
Libraries												
Community/Congregations												
Parks												
Parks												
Public Open Space												
Nature Reserves												
Public Aviation Facilities												
Markets												
Stadia												
Airports												
Taxi Rank/Bus Terminals												
Casket Spaces												
Sport and Recreational Facilities												
Indoor Facilities												
Outdoor Facilities												
Casket Spaces												
Heritage Assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment Properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-Revenue Generating												
Improved Property												
Unimproved Property												
Other Assets												
Overhead Buildings												
Municipal Offices												
Payroll/Pay Points												
Building/Main Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Ward												
Depots												
Casket Spaces												
Housing												
Staff Housing												
Social Housing												
Casket Spaces												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Zew Rights												
Licences and Rights												
Water Rights												
Statute Licences												
Soil Waste Licences												
Computer Software and Applications												
Local Government Software Applications												
Unspecified												
Computer Equipment												
Computer Equipment												
Furniture and Office Equipment												
Machinery and Equipment												
Machinery and Equipment												
Transport Assets												
Transport Assets												
Libraries												
Libraries												
Zoos, Marine and Non-Biological Animals												
Zoos, Marine and Non-Biological Animals												
Total Depreciation	1	55 157	42 777	41 162	46 617	46 617	46 617	46 617	46 617	46 617	46 617	46 617

NC 062 Nama Khoi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub class</b>										
<b>Infrastructure</b>		-	-	-	18 274	15 074	15 074	-	3 200	1 920
Roads Infrastructure		-	-	-	9 587	2 500	2 500	-	-	-
Roads		-	-	-	6 687	2 500	2 500	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	3 500	3 500	3 500	-	3 200	1 920
Power Poles		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	3 200	1 920
HV Switching Station		-	-	-	-	-	-	-	-	-

## MBRR SA35 - Future financial implications of the capital budget

NC062 Name: Khoi - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description R thousand	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		—	—	—	—	—	—	—
Vote 2 - Financial Services		—	—	—	—	—	—	—
Vote 3 - Corporate Services		—	—	—	—	—	—	—
Vote 4 - Community Services: Community Development		—	—	—	—	—	—	—
Vote 5 - Community Services: Public Safety		—	—	—	—	—	—	—
Vote 6 - Electrical Engineering Services		4 000	3 200	1 920	—	—	—	—
Vote 7 - Infrastructure, Engineering & Technical Services		19 384	14 593	15 172	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—
<i>List entity summary if applicable</i>		—	—	—	—	—	—	—
<b>Total Capital Expenditure</b>		23 384	17 793	17 092	—	—	—	—
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager		—	—	—	—	—	—	—
Vote 2 - Financial Services		—	—	—	—	—	—	—
Vote 3 - Corporate Services		—	—	—	—	—	—	—
Vote 4 - Community Services: Community Development		—	—	—	—	—	—	—
Vote 5 - Community Services: Public Safety		—	—	—	—	—	—	—
Vote 6 - Electrical Engineering Services		—	—	—	—	—	—	—
Vote 7 - Infrastructure, Engineering & Technical Services		—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—
<i>List entity summary if applicable</i>		—	—	—	—	—	—	—
<b>Total future operational costs</b>		—	—	—	—	—	—	—
<b>Future revenue by source</b>	3							
Property rates		—	—	—	—	—	—	—
Service charges - electricity revenue		—	—	—	—	—	—	—
Service charges - water revenue		—	—	—	—	—	—	—
Service charges - sanitation revenue		—	—	—	—	—	—	—
Service charges - refuse revenue		—	—	—	—	—	—	—
Service charges - other		—	—	—	—	—	—	—
Rental of facilities and equipment		—	—	—	—	—	—	—
<i>List other revenues sources if applicable</i>		—	—	—	—	—	—	—
<i>List entity summary if applicable</i>		—	—	—	—	—	—	—
<b>Total future revenue</b>		—	—	—	—	—	—	—
<b>Net Financial Implications</b>		23 384	17 793	17 092	—	—	—	—

## MBRR SA36 - Detailed capital budget per municipal vote

NCDS2 Nama Khoi - Supporting Table SA36 Detailed capital budget										
Municipal Vote/Capital project	Ref	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS coordinates	Total Project Estimate	Prior year outcomes Audited Outcome 2016/17	2018/19 Medium Term Revenue & Expenditure Framework
R thousand	4		2	6	3	3	5	2017/18 Budget Year 2018/19 Full Year Forecast	2017/18 Budget Year 2018/19 Full Year Forecast	2018/19 Budget Year +1 2019/20 +2 2020/21
parent municipality: List of capital projects grouped by Municipal Vote										
6.1 - Electrical Engineering Services		Capital Infrastructure - New - Electrical Infrastructure - W/ Networks	Yes		Electrical Infrastructure	400V Networks		-	-	4,000
7.6 - Roads		Capital - Infrastructure - New - Roads - Infrastructure - Roads - Capital - Infrastructure - New - Roads	Yes		Roads Infrastructure	Roads		-	-	3,902
7.10 - Water		Capital - Infrastructure - New - Water Supply Infrastructure - Water Treatment/ Works - Capital - Infrastructure - New - Water Supply Infrastructure - Water Treatment/ Works - Capital - Infrastructure - New - Water Supply Infrastructure - Capital - Infrastructure - New - Water Treatment/ Works - Capital - Infrastructure - New - Sanitation Infrastructure - Capital - Infrastructure - New - Sanitation Infrastructure - Retention	Yes		Water Supply Infrastructure	Water Treatment Works		-	-	5,000
7.10 - Water			Yes		Water Supply Infrastructure	Drainage		-	-	2,250
7.7 - Sewerage and Sanitation			Yes		Sanitation Infrastructure	Retention		-	-	8,232
Parent Capital expenditure										
								23,344	17,753	17,692

## MBRR SA37 - Projects delayed from previous financial year

NC062 Nama Khoi - Supporting Table SA37 Projects delayed from previous financial year									
Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	2018/19 Medium Term Revenue & Expenditure Framework		
							Original Budget	Full Year Forecast	Budget Year 2018/19
Municipal Vote/Capital project	1,2		3	3	4	Year			
R thousand									
Parent municipality:									
List all capital projects grouped by Municipal Voice									
None									
Entities:									
List all capital projects grouped by Municipal Entity									
Entity Name									
Project name									

## **2.8 Legislation compliance status**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting  
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.
2. Internship program  
NamaKhoi Municipality is participating in the Municipal Financial Management Internship program and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been allocated under the Internal Audit Unit.
3. Budget and Treasury Office  
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee  
An Audit Committee has been established and is fully functional.
5. Service Delivery and Implementation Plan
6. Annual Report
7. MFMA Training  
The MFMA training module in electronic format will be presented at the Municipality's internal center and training is ongoing.
8. Policies  
Amendment on the financial policies is submitted together with this budget.

**Other supporting documents**

**MBRR Table SA1 - Supporting detail to budgeted financial performance**

NC062 Nama Khoi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Current Year 2017/18							2018/19 Medium Term Revenue & Expenditure Framework		
		2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Audited Outcome	Audited Outcome	Audited Outcome							
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6	35 814	34 188	42 273	44 422	46 165	46 165	46 165	49 087	51 738	54 584
Total Property Rates		35 814	34 188	42 273	44 117	45 554	45 554	45 554	49 087	51 738	54 584
less Revenue Foregone (exemptions, reductions and rebates and Impermisable values in excess of section 17 of MPR)		—	—	—	306	611	611	611	—	—	—
Net Property Rates		35 814	34 188	42 273	44 117	45 554	45 554	45 554	49 087	51 738	54 584
<b>Service charges - electricity revenue</b>	6	60 255	65 539	69 912	79 474	79 474	79 474	79 474	83 662	84 916	90 037
Total Service charges - electricity revenue		60 255	65 539	69 912	78 579	78 579	78 579	78 579	82 720	83 922	89 789
less Revenue Foregone (in excess of 50 kwh per Indigent household per month)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basic Services (50 kwh per Indigent household per month)		—	—	—	895	895	895	895	943	993	1 048
Net Service charges - electricity revenue		60 255	65 539	69 912	78 579	78 579	78 579	78 579	82 720	83 922	89 789
<b>Service charges - water revenue</b>	6	19 166	27 222	25 700	32 428	31 530	31 530	31 530	37 624	39 656	41 837
Total Service charges - water revenue		19 166	27 222	25 700	28 194	27 297	27 297	27 297	33 053	34 838	36 754
less Revenue Foregone (in excess of 6 kilolitres per Indigent household per month)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basic Services (6 kilolitres per Indigent household per month)		—	—	—	4 234	4 234	4 234	4 234	4 571	4 818	5 083
Net Service charges - water revenue		19 166	27 222	25 700	28 194	27 297	27 297	27 297	33 053	34 838	36 754
<b>Service charges - sanitation revenue</b>	6	7 940	9 935	9 863	14 761	14 761	14 761	14 761	15 430	16 263	17 156
Total Service charges - sanitation revenue		7 940	9 935	9 863	10 692	10 692	10 692	10 692	11 005	11 599	12 237
less Revenue Foregone (in excess of free sanitation service to Indigent households)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basic Services (free sanitation service to Indigent households)		—	—	—	4 069	4 069	4 069	4 069	4 425	4 684	4 920
Net Service charges - sanitation revenue		7 940	9 935	9 863	10 692	10 692	10 692	10 692	11 005	11 599	12 237
<b>Service charges - refuse revenue</b>	6	9 414	10 844	11 814	18 562	18 562	18 562	18 562	19 680	20 742	21 883
Total refuse removal revenue		9 414	10 844	11 814	12 724	12 724	12 724	12 724	13 532	14 263	15 047
Total landfill revenue		—	—	—	—	—	—	—	—	—	—
less Revenue Foregone (in excess of one removal a week to Indigent households)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basic Services (removed once a week to Indigent households)		—	—	—	5 839	5 839	5 839	5 839	6 148	6 480	6 636
Net Service charges - refuse revenue		9 414	10 844	11 814	12 724	12 724	12 724	12 724	13 532	14 263	15 047
<b>Other Revenue by source</b>											
Fuel Levy		—	—	—	—	—	—	—	—	—	—
Other revenue		3 633	4 221	2 993	1 814	1 875	1 875	1 875	—	—	—
Sale of Land and stands		—	—	—	—	7 000	7 000	7 000	—	—	—
Operational Revenue		—	—	—	—	—	—	—	181	190	201
Sales of Goods and Rendering of Services		—	—	—	—	—	—	—	902	951	1 003
<b>Total 'Other' Revenue</b>	3	3 633	4 221	2 993	1 814	8 875	8 875	8 875	1 083	1 141	1 204
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>	2	43 662	53 202	54 830	54 551	54 551	54 551	54 551	58 532	62 570	67 514
Basic Salaries and Wages		6 998	7 847	7 432	8 433	8 433	8 433	8 433	10 411	11 129	12 008
Pension and UIF Contributions		2 165	2 016	2 355	2 596	2 596	2 596	2 596	2 471	2 641	2 850
Medical Aid Contributions		3 031	3 772	4 739	6 500	6 500	6 500	6 500	3 894	4 162	4 491
Overtime		—	—	—	4 462	4 462	4 462	4 462	4 477	4 788	5 165
Performance Bonus		1 246	1 574	3 498	3 504	3 504	3 504	3 504	3 951	4 224	4 557
Motor Vehicle Allowance		110	151	149	162	162	162	162	176	188	203
Cellphone Allowance		293	955	1 092	1 008	1 008	1 008	1 008	1 326	1 417	1 529
Housing Allowances		3 954	3 798	7 576	1 116	1 116	1 116	1 116	2 093	2 237	2 414
Other benefits and allowances		1 132	1 284	—	—	—	—	—	—	—	—
Payments in lieu of leave		434	390	—	500	500	500	500	270	288	311
Long service awards		2 774	2 442	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	4	65 788	77 439	81 670	82 830	82 830	82 830	82 830	87 600	93 645	101 043
<b>sub-total</b>	5	65 788	77 439	81 670	82 830	82 830	82 830	82 830	—	—	—
Less: Employees costs capitalised to PPE		—	—	—	—	—	—	—	—	—	—
<b>Total Employee related costs</b>	1	65 788	77 439	81 670	82 830	82 830	82 830	82 830	87 600	93 645	101 043
<b>Contributions recognised - capital</b>		—	—	—	—	—	—	—	—	—	—
List contributions by contract		—	—	—	—	—	—	—	—	—	—
<b>Total Contributions recognised - capital</b>		—	—	—	—	—	—	—	—	—	—

<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		38 167	42 777	41 150	43 517	43 517	43 517	43 517	40 787	40 787	40 787
Lease amortisation		—	—	—	—	—	—	—	—	—	—
Capital asset impairment		—	—	—	—	—	—	—	—	—	—
Depreciation resulting from revaluation of PPE		—	—	—	—	—	—	—	—	—	—
<b>Total Depreciation &amp; asset impairment</b>	<b>10</b>	<b>38 167</b>	<b>42 777</b>	<b>41 150</b>	<b>43 517</b>	<b>43 517</b>	<b>43 517</b>	<b>43 517</b>	<b>40 787</b>	<b>40 787</b>	<b>40 787</b>
<b>Bulk purchases</b>											
Electricity Bulk Purchases		79 372	84 146	91 638	68 839	68 839	68 839	68 839	73 878	80 025	87 483
Water Bulk Purchases		—	—	—	29 885	29 885	29 885	29 885	31 469	33 168	34 992
<b>Total bulk purchases</b>	<b>1</b>	<b>79 372</b>	<b>84 146</b>	<b>91 638</b>	<b>98 724</b>	<b>98 724</b>	<b>98 724</b>	<b>98 724</b>	<b>105 347</b>	<b>113 193</b>	<b>122 476</b>
<b>Transfers and grants</b>											
Cash transfers and grants		—	—	—	—	—	—	—	—	—	—
Non-cash transfers and grants		—	—	—	—	—	—	—	—	—	—
<b>Total transfers and grants</b>	<b>1</b>	<b>—</b>	<b>—</b>	<b>—</b>							
<b>Contracted services</b>											
<i>List services provided by contract</i>		—	—	—	—	—	—	—	—	—	—
Outsourced Services		1 040	8 766	9 585	1 596	1 596	1 596	1 596	2 206	2 325	2 453
Contractors		—	—	—	14 412	14 412	14 412	14 412	15 160	14 924	15 745
Consultants and Professional Services		—	—	—	5 894	5 894	5 894	5 894	6 664	7 369	8 059
<b>sub-total</b>	<b>1</b>	<b>1 040</b>	<b>8 766</b>	<b>9 585</b>	<b>21 901</b>	<b>21 901</b>	<b>21 901</b>	<b>21 901</b>	<b>24 030</b>	<b>24 619</b>	<b>26 257</b>
<b>Allocations to organs of state:</b>											
Electricity		—	—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—	—
Sanitation		—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
<b>Total contracted services</b>		<b>1 040</b>	<b>8 766</b>	<b>9 585</b>	<b>21 901</b>	<b>21 901</b>	<b>21 901</b>	<b>21 901</b>	<b>24 030</b>	<b>24 619</b>	<b>26 257</b>
<b>Other Expenditure By Type</b>											
Collection costs		—	—	—	—	—	—	—	—	—	—
Contributions to 'other' provisions		—	—	—	—	—	—	—	—	—	—
Consultant fees		—	—	—	—	—	—	—	—	—	—
Audit fees		—	—	—	2 585	2 585	2 585	2 585	2 722	2 869	3 027
General expenses	3	27 003	27 940	34 105	3 894	4 396	4 396	4 396	1 821	1 919	2 025
Landfill Sites		—	—	—	2 333	2 333	2 333	2 333	1 436	1 540	1 654
Advertising, Publicity and Marketing		—	—	—	216	216	216	216	341	359	379
Bank Charges		—	—	—	653	653	653	653	688	725	765
Communication		—	—	—	1 256	1 256	1 256	1 256	2 179	2 297	2 423
External Computer Service		—	—	—	663	663	663	663	11 090	2 835	2 991
Insurance		—	—	—	378	378	378	378	—	—	—
Licences		—	—	—	1 416	1 416	1 416	1 416	—	—	—
Operating Leases		—	—	—	—	—	—	—	796	839	885
Printing, Publications and Books		—	—	—	2 064	2 064	2 064	2 064	1 329	1 401	1 478
Travel and Subsistence		—	—	—	2 760	2 760	2 760	2 760	1 892	1 994	2 104
Uniform and Protective Clothing		—	—	—	628	628	628	628	661	697	735
Membership and subscriptions		—	—	—	756	756	756	756	1 598	1 684	1 777
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>27 003</b>	<b>27 940</b>	<b>34 105</b>	<b>19 601</b>	<b>20 103</b>	<b>20 103</b>	<b>20 103</b>	<b>26 553</b>	<b>19 160</b>	<b>20 243</b>
<b>Repairs and Maintenance</b>	<b>8</b>										
Employee related costs		—	—	—	—	—	—	—	—	—	—
Other materials		—	—	—	—	—	—	—	2 933	3 091	3 261
Contracted Services		—	—	—	—	—	—	—	13 699	13 385	14 121
Other Expenditure		9 926	9 678	12 724	13 865	13 865	13 865	13 865	—	—	—
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>9 926</b>	<b>9 678</b>	<b>12 724</b>	<b>13 865</b>	<b>13 865</b>	<b>13 865</b>	<b>13 865</b>	<b>16 632</b>	<b>16 476</b>	<b>17 382</b>

## Matrix financial performance budget (revenue source/expenditure type and department)

NC062 Nama Khoi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)		Ref	Municipal Manager	Financial Services	Corporate Services	Community Services: Community	Community Services: Public Safety	Vote 5 -	Vote 6 -	Vote 7 -	Total
Description	R thousand										
<u>Revenue By Source</u>	1			49 087							49 087
Property rates				—		—		—	—	—	—
Service charges - electricity revenue				—		—		—	—	—	—
Service charges - water revenue				—		—		—	—	—	—
Service charges - sanitation revenue				—		—		—	—	—	—
Service charges - refuse revenue				—		—		—	—	—	—
Service charges - other				—		—		—	—	—	—
Rental of facilities and equipment				—		—		—	—	—	—
Interest earned - external investments				1 241		—		—	—	—	1 268
Interest earned - outstanding debtors				1 903		—		—	—	—	1 903
Dividends received				—		—		—	—	—	—
Fines, penalties and forfeits				5 081		—		—	—	—	5 281
Licences and permits				—		—		—	—	—	1 438
Agency services				—		—		—	—	—	—
Other revenue				676	123	157	128	1 156	—	—	2 239
Transfers and subsidies				1 000	46 132	—	795	—	—	—	47 927
Gains on disposal of PPE				—	—	7 000	—	—	—	—	7 000
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 676</b>			<b>103 567</b>	<b>7 977</b>	<b>16 103</b>	<b>2 482</b>	<b>82 773</b>	<b>44 058</b>	<b>258 637</b>	
<u>Expenditure By Type</u>											
Employee related costs		9 020	16 422	11 225	15 194	7 347	5 556	22 835	87 600	—	—
Remuneration of councillors		5 792	—	—	—	—	—	—	5 792	—	—
Debt impairment		—	19 066	—	—	—	—	—	—	—	19 066
Depreciation & asset impairment		—	130	1 453	3 484	—	9 941	25 779	40 787	—	—
Finance charges		—	7 200	—	—	—	—	73 878	31 469	105 347	7 200
Bulk purchases		181	—	—	1 059	768	18	6 559	8 584	3 233	24 030
Other materials		1 963	3 672	3 709	1 474	1 125	8 865	—	—	—	—
Contracted services		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies		2 140	5 367	15 897	2 431	155	188	375	375	26 553	—
Other expenditure		—	—	—	—	—	—	—	—	—	—
Loss on disposal of PPE		19 095	51 857	33 343	23 351	8 644	98 428	90 240	324 960	—	—
<b>Total Expenditure</b>	<b>(17 420)</b>			<b>51 709</b>	<b>(25 365)</b>	<b>(7 248)</b>	<b>(6 162)</b>	<b>(15 655)</b>	<b>(46 152)</b>	<b>(66 323)</b>	
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		—	—	—	—	—	—	4 000	19 384	23 384	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		(17 420)	51 709	(25 365)	(7 248)	(6 162)	(11 655)	(26 798)	(42 939)		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>											

NC062 Nama Khoi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20
<b>R thousand</b>										
<b>ASSETS</b>										
<b>Call investment deposits</b>										
Call deposits		24 065	—	—	—	—	—	—	—	—
Other current investments		—	—	—	—	—	—	—	—	—
<b>Total Call investment deposits</b>	2	<b>24 065</b>	—	—	—	—	—	—	—	—
<b>Consumer debtors</b>										
Consumer debtors		10 838	8 166	7 386	130 820	130 820	70 845	70 845	85 003	98 139
Less: Provision for debt impairment		—	—	—	(113 856)	(113 856)	(51 583)	(51 583)	(65 741)	(78 877)
<b>Total Consumer debtors</b>	2	<b>10 838</b>	<b>8 166</b>	<b>7 386</b>	<b>16 964</b>	<b>16 964</b>	<b>19 262</b>	<b>19 262</b>	<b>19 262</b>	<b>19 262</b>
<b>Debt impairment provision</b>										
Balance at the beginning of the year		—	—	—	103 879	103 879	41 606	41 606	51 583	65 741
Contributions to the provision		—	—	—	9 977	9 977	9 977	9 977	14 158	13 136
Bad debts written off		—	—	—	—	—	—	—	—	—
<b>Balance at end of year</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>113 856</b>	<b>113 856</b>	<b>51 583</b>	<b>51 583</b>	<b>65 741</b>	<b>78 877</b>
<b>Property, plant and equipment (PPE)</b>										
PPE at cost/valuation (excl. finance leases)		603 069	689 620	656 226	1 251 554	1 259 359	1 264 898	1 264 898	1 288 282	1 306 075
Leases recognised as PPE		—	—	—	1 945	1 945	—	—	—	—
Less: Accumulated depreciation		—	—	—	707 690	707 690	619 610	619 610	660 369	701 128
<b>Total Property, plant and equipment (PPE)</b>	2	<b>603 069</b>	<b>689 620</b>	<b>656 226</b>	<b>545 809</b>	<b>553 614</b>	<b>645 288</b>	<b>645 288</b>	<b>627 913</b>	<b>604 947</b>
<b>LIABILITIES</b>										
<b>Current liabilities - Borrowing</b>										
Short term loans (other than bank overdraft)		1 037	—	—	—	—	—	—	—	—
Current portion of long-term liabilities		—	—	—	—	—	—	—	—	—
<b>Total Current liabilities - Borrowing</b>		<b>1 037</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trade and other payables</b>										
Trade and other creditors		189 170	184 103	209 871	112 186	112 186	63 682	63 682	110 387	111 629
Unspent conditional transfers		—	—	—	—	—	—	—	—	—
VAT		—	—	—	—	—	—	—	—	—
<b>Total Trade and other payables</b>	2	<b>189 170</b>	<b>184 103</b>	<b>209 871</b>	<b>112 186</b>	<b>112 186</b>	<b>63 682</b>	<b>63 682</b>	<b>110 387</b>	<b>111 629</b>
<b>Non current liabilities - Borrowing</b>										
Borrowing		516	—	—	—	—	—	—	—	—
Finance leases (including PPP asset element)		—	—	—	244	244	244	244	—	—
<b>Total Non current liabilities - Borrowing</b>	4	<b>516</b>	<b>—</b>	<b>—</b>	<b>244</b>	<b>244</b>	<b>244</b>	<b>244</b>	<b>—</b>	<b>—</b>
<b>Provisions - non-current</b>										
Retirement benefits		—	—	—	22 841	22 841	25 440	25 440	28 483	31 027
<i>List other major provision items</i>										
Refuse landfill site rehabilitation		—	—	—	26 501	26 501	27 091	27 091	28 527	30 068
Payables >12 months		40 390	43 357	38 478	62 000	62 000	133 504	133 504	113 504	121 504
<b>Total Provisions - non-current</b>		<b>40 390</b>	<b>43 357</b>	<b>38 478</b>	<b>111 342</b>	<b>111 342</b>	<b>186 035</b>	<b>186 035</b>	<b>170 515</b>	<b>182 599</b>
										<b>194 593</b>

CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		448 295	671 260	600 058	390 950	390 950	390 950	390 950	552 259	509 320	457 796
GRAP adjustments		61 141	29 544	71 202	-	-	-	-	-	-	-
Restated balance		509 436	700 804	671 260	390 950	390 950	390 950	390 950	552 259	509 320	457 796
Surplus/(Deficit)		(61 141)	(29 544)	(71 202)	(33 524)	(26 011)	(26 011)	(26 011)	(42 939)	(51 624)	(48 532)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	187 321	187 321	-	-	-
Accumulated Surplus/(Deficit)	1	448 295	671 260	600 058	357 425	364 938	552 259	552 259	509 320	457 796	409 264
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>448 295</b>	<b>671 260</b>	<b>600 058</b>	<b>357 425</b>	<b>364 938</b>	<b>552 259</b>	<b>552 259</b>	<b>509 320</b>	<b>457 796</b>	<b>409 264</b>
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>											
Provision of basic services		-	-	-	-	-	-	-	-	-	-

## MBRR Table SA9 – Social, economic and demographic statistics and assumptions

NC062 Nama Khoi - Supporting Table SA9 Social, economic and demographic statistics and assumptions										2018/19 Medium Term Revenue & Expenditure Framework		
Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		STATS SA				58	47	47	47	47		
Females aged 5 - 14		STATS SA				6	4	4	4	4		
Males aged 5 - 14		STATS SA				6	4	4	4	4		
Females aged 15 - 34		STATS SA				5	7	7	7	7		
Males aged 15 - 34		STATS SA				6	8	8	8	8		
Unemployment		STATS SA				10	—	—	—	—		
<b>Monthly household income (no. of households)</b>												
No income	1, 12	STATS SA				722	780	17 421	17 421	17 435	17 435	
R1 - R1 600		STATS SA				722	780	16 589	16 589	16 582	16 582	
R1 601 - R3 200		STATS SA				1 159	1 252	3 306	3 306	3 309	3 309	
R3 201 - R6 400		STATS SA				1 159	1 252	2 442	2 442	2 444	2 444	
R6 401 - R12 800		STATS SA				12 949	13 985	1 884	1 884	1 886	1 886	
R12 801 - R25 600		STATS SA				12 949	13 985	1 179	1 179	1 180	1 180	
R25 601 - R51 200		STATS SA				10 220	11 038	285	285	285	285	
R52 201 - R102 400		STATS SA				10 702	11 558	57	57	57	57	
R102 401 - R204 800		STATS SA				2 714	2 931	36	36	36	36	
R204 801 - R409 600		STATS SA				214	231	30	30	30	30	
R409 601 - R819 200		STATS SA										
> R819 200												
<b>Poverty profiles (no. of households)</b>												
<R2 069 per household per month	13											
Insert description	2									3500.00		
<b>Household/demographics (000)</b>												
Number of people in municipal area		STATS SA				57 791	57 791	47	47	47	47	
Number of poor people in municipal area		STATS SA				3 641	3 641	—	6	6	6	
Number of households in municipal area		STATS SA				17 069	17 069	—	11	12	12	
Number of poor households in municipal area		STATS SA				—	—	—	5	5	5	
Definition of poor household (R per month)		STATS SA				no income	no income	—	377	402	402	
<b>Housing statistics</b>												
Formal	3	STATS SA				13 689	13 689	12 483	12 483	12 493	12 493	
Informal		STATS SA				4 102	4 102	708	708	709	709	
Total number of households						17 791	17 791	13 191	13 191	13 202	13 202	
Dwellings provided by municipality	4											
Dwellings provided by provinces												
Dwellings provided by private sector	5											

<b>Economic</b>	6				5.8%	6.8%	6.8%	6.8%			
Inflation/inflation outlook (CPIX)					5.0%	5.0%	5.0%	5.0%			
Interest rate - borrowing					0.0%	0.0%	0.0%	0.0%			
Interest rate - investment					5.8%	5.8%	7.6%	7.6%			
Remuneration increases					5.8%	5.8%	6.6%	6.6%			
Consumption growth (electricity)					5.8%	5.8%	6.6%	6.6%			
Consumption growth (water)					5.8%	5.8%	6.6%	6.6%			
<b>Collection rates</b>	7				92.3%	92.3%	95.0%	95.0%			
Property tax/service charges					92.3%	92.3%	95.0%	95.0%			
Rental of facilities & equipment					92.3%	92.3%	95.0%	95.0%			
Interest - external investments					92.3%	92.3%	95.0%	95.0%			
Interest - debtors					92.3%	92.3%	95.0%	95.0%			
Revenue from agency services					92.3%	92.3%	95.0%	95.0%			

**Detail on the provision of municipal services for A10**

Total municipal services	Ref		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	11 865	11 865	11 908	12 875	12 875	12 875	13 557	14 289	2 215
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min. service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min. service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	11 865	11 865	11 908	12 875	12 875	12 875	13 557	14 289	2 215
		Using public tap (< min. service level)	-	-	-	-	-	-	-	-	-
	9	Other water supply (< min. service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	11 865	11 865	11 908	12 875	12 875	12 875	13 557	14 289	2 215
		<b>Sanitation/sewage:</b>									
		Flush toilet (connected to sewerage)	6 365	6 365	6 280	6 563	6 563	6 563	6 911	7 284	1 129
		Flush toilet (with septic tank)	1 158	1 158	1 280	1 356	1 356	1 356	1 428	1 506	233
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	2 440	2 440	2 153	2 474	2 474	2 474	2 606	2 746	426
		Other toilet provisions (> min. service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	9 963	9 963	9 713	10 394	10 394	10 394	10 945	11 538	1 788
		Bucket toilet	25	25	18	5	5	5	-	-	-
		Other toilet provisions (< min. service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	25	25	18	5	5	5	-	-	-
		Total number of households	9 963	9 963	9 731	10 399	10 399	10 399	10 945	11 538	1 788
		<b>Energy:</b>									
		Electricity (at least min. service level)	1 285	1 285	530	587	587	587	618	652	101
		Electricity - prepaid (min. service level)	7 963	7 963	8 274	9 073	9 073	9 073	9 554	10 069	1 561
		Minimum Service Level and Above sub-total	9 248	9 248	8 804	9 660	9 660	9 660	10 172	10 721	1 662
		Electricity (< min. service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	9 248	9 248	8 804	9 660	9 660	9 660	10 172	10 721	1 662
		<b>Refuse:</b>									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 436	2 083
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 436	2 083
		Total number of households	11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 436	2 083

Municipal in-house services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		<u>Household service targets (W)</u>									
		Water:									
		Piped water inside dwelling	11 865	11 865	11 903	12 875	12 875	12 875	13 557	14 289	2 215
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-			
	8	Using public tap (at least min.service level)	-	-	-	-	-	-			
	10	Other water supply (at least min.service level)	-	-	-	-	-	-			
		Minimum Service Level and Above sub-total	11 865	11 865	11 903	12 875	12 875	12 875	13 557	14 289	2 215
	9	Using public tap (< min.service level)	-	-	-	-	-	-			
	10	Other water supply (< min.service level)	-	-	-	-	-	-			
		No water supply	-	-	-	-	-	-			
		Below Minimum Service Level sub-total	-	-	-	-	-	-			
		Total number of households	11 865	11 865	11 903	12 875	12 875	12 875	13 557	14 289	2 215
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	6 365	6 365	6 280	6 563	6 563	6 563	6 911	7 284	1 129
		Flush toilet (with septic tank)	1 158	1 158	1 280	1 356	1 356	1 356	1 428	1 505	203
		Chemical toilet	-	-	-	-	-	-			
		Pit toilet (ventilated)	2 440	2 440	2 153	2 474	2 474	2 474	2 606	2 746	426
		Other toilet provisions (> min.service level)	-	-	-	-	-	-			
		Minimum Service Level and Above sub-total	9 993	9 993	9 713	10 394	10 394	10 394	10 945	11 538	1 768
		Bucket toilet	25	25	18	5	5	5			
		Other toilet provisions (< min.service level)	-	-	-	-	-	-			
		No toilet provisions	-	-	-	-	-	-			
		Below Minimum Service Level sub-total	25	25	18	5	5	5			
		Total number of households	9 988	9 988	9 731	10 399	10 399	10 399	10 945	11 538	1 768
		Energy:									
		Electricity (at least min.service level)	1 285	1 285	530	587	587	587	618	652	101
		Electricity - prepaid (min.service level)	7 963	7 963	8 274	9 073	9 073	9 073	9 654	10 069	1 561
		Minimum Service Level and Above sub-total	9 248	9 248	8 804	9 660	9 660	9 660	10 172	10 721	1 662
		Electricity (< min.service level)	-	-	-	-	-	-			
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-			
		Other energy sources	-	-	-	-	-	-			
		Below Minimum Service Level sub-total	-	-	-	-	-	-			
		Total number of households	9 248	9 248	8 804	9 660	9 660	9 660	10 172	10 721	1 662
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-			
		Minimum Service Level and Above sub-total	-	-	-	-	-	-			
		Removed less frequently than once a week	11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 436	2 083
		Using communal refuse dump	-	-	-	-	-	-			
		Using own refuse dump	-	-	-	-	-	-			
		Other rubbish disposal	-	-	-	-	-	-			
		No rubbish disposal	-	-	-	-	-	-			
		Below Minimum Service Level sub-total	11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 436	2 083
		Total number of households	11 283	11 283	11 262	12 106	12 106	12 106	12 747	13 436	2 083

Detail of Free Basic Services (FBS) provided	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Electricity		<u>Location of households for each type of FBS</u>									
		Formal settlements - (50 kwh per indigent household per month Rands)	-	-	-	895 113	895 113	895 113	942 554	993 452	1 048 092
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water		<u>Location of households for each type of FBS</u>									
		Formal settlements - (5 kilolitre per Indigent household per month Rands)	-	-	-	4 233 624	4 233 624	4 233 624	4 571 010	4 817 844	5 082 826
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation		<u>Location of households for each type of FBS</u>									
		Formal settlements - (free sanitation service to Indigent households)	-	-	-	4 068 985	4 068 985	4 068 985	4 424 989	4 663 938	4 920 455
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal		<u>Location of households for each type of FBS</u>									
		Formal settlements - (removed once a week to Indigent households)	-	-	-	5 838 504	5 838 504	5 838 504	6 147 945	6 479 934	6 836 330
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

## MBRR SA32 – List of external mechanisms

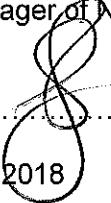
NC062 Nama Khoi - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
R-Data			Financial Systems	31 July 2017	549
Dimension Data (Pty) Ltd			Network Security	30 April 2017	65
TGIS			Document Management	31 August 2019	-
Nashua			Printers	Ongoing	-
Syntell			Electricity Pre-paid sales	Ongoing	-
E-Perform			Performance Management	Ongoing	-
Mubesko Africa (Pty) Ltd			Financial Services	Ongoing	-

## **Municipal manager's quality certificate**

I, municipal manager of NamaKhoi, hereby certify that the draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Samantha Titus  
Municipal manager of NamaKhoi (NC062)

Signature: 

Date: 12 June 2018